REPORTS

ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY

FOR FASLI 1286 (1876-77).

MADRAS:
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1879.

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REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Submitting Report on Settlements and Collections of Revenue of Madras Presidency for Fasli 1286 (1876-77). } (Here enter 6th July 1878, No. 1,870).

ORDER THEREON, 2nd November 1878, No. 1,768.

Land Revenue, No. 2.

THE Government proceed to review briefly the detailed report furnished by the Board of Revenue on the Revenue Settlement and Collections of the Presidency for the Fasli year 1286, ending 30th June 1877.

2. *Season and Rainfall.*—The season was a most disastrous one, resulting in a widespread famine. The total average rainfall during the year amounted to only 29·11 inches against 43·51, the average of the previous ten years, and the rain that fell was generally unseasonable and unequally distributed.

Thus the rainfall in Ganjam and Vizagapatam, though of average amount, was irregular, and a severe storm in October 1876 injured the early crops and caused floods which did much damage.

The decrease in cultivation was not, the Board consider, as large as might have been expected, but the crop sown quickly perished over a wide area, and even where there was some harvest the outturn was generally poor.

3. *Prices and Health.*—The effects of the season on prices began to be felt so early as September, and famine rates which were reached in November continued during the year.

The general health was seriously impaired. Cholera and small-pox were very prevalent and virulent, and the mortality from fever and "other diseases" was far above the normal rate. The total death-rate of the population was accordingly 11 per mille in excess of Fasli 1285, "itself an exceptionally unhealthy year," and was nearly double that of Fasli 1284.

Fasli 1286, 34·2 per mille.
„ 1285, 23·2 „
„ 1284, 17·9 „

4. *Revenue Demand.*—The current revenue demand of the year was Rs. 88,65,020 less than that of Fasli 1285, in which there was a decrease of Rs. 27,17,448 as compared with the previous fasli.

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The particulars are given in the following abstract:—

—	Fasli 1285.	Fasli 1286.	Increase or Decrease.
Land Revenue.	RS.	RS	RS.
Permanently Settled	51,38,877	51,38,248	— 629
Shrotriem Jodi	6,20,814	6,22,438	+ 1,624
Ryotwar	346,12,214	272,90,801	— 73,21,413
Miscellaneous	38,06,207	35,00,704	— 3,05,503
Total ...	441,78,112	365,52,191	— 76,25,921
Extra Sources.			
Excise on Spirits and Drugs (Abkári) ...	64,52,867	61,61,086	— 2,91,781
Income-tax	161	1,065	+ 904
Salt	132,70,055	130,49,207	— 2,20,848
Sea Customs	26,69,251	20,18,878	— 6,50,373
Land Customs	2,49,734	1,59,776	— 89,958
Stamps { Judicial	32,62,113	32,20,829	— 41,284
Stamps { Non-Judicial	17,61,332	18,15,573	+ 54,241
Total ...	276,65,513	264,26,414	— 12,39,099
Grand Total ...	718,43,625	629,78,605	— 88,65,020

5. *Land Revenue.*—The total land-revenue demand was Rs. 365,52,191 against Rs. 441,78,112 in Fasli 1285. The decrease, Rs. 76,25,921, is less than the Board expected; but in Fasli 1285 there was a falling off of no less than Rs. 23,12,167, so that in comparison with an ordinary good year the demand from this source was diminished by nearly a million sterling.

The fluctuations in this source are necessarily restricted to the ryotwar demand, of which the particulars in the year under review were as follows:—

—	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ryots' holdings ascertained during the settlement of Fasli 1285.	16,278,655	172,42,465	3,742,731	170,22,536	20,021,386	342,65,001
Deduct land given up or transferred to other heads during Fasli 1286.	747,754	7,39,025	160,270	6,06,998	908,024	13,46,023
Remainder ..	15,530,901	165,03,440	3,582,461	164,15,538	19,113,362	329,18,978
Lands taken up or transferred from other heads in Fasli 1286.	686,355	7,70,836	157,139	5,21,557	843,494	12,92,393
Total actual holding	16,217,256	172,74,276	3,739,600	169,37,095	19,956,856	* 354,95,187
Deduct waste remitted	2,239,338	19,13,228	584,762	26,94,431	2,824,100	* 46,11,213
Remainder ..	13,977,918	153,61,048	3,154,838	142,42,664	17,132,756	* 308,83,974
Of the remainder—						
Waste charged	2,838,225	28,01,901	144,254	6,38,913	2,982,479	* 34,40,814
Actual cultivation	11,139,693	125,59,147	3,010,584	136,03,751	14,150,277	* 274,43,160
Second-crop assessment	..	..	..	..	..	* 4,96,166
Water-rate not consolidated.. ..	..	..	..	..	..	* 20,71,887
Total ..	..	..	..	..	..	* 334,52,027
Deduct remission	..	..	..	..	..	* 61,61,226
Remaining ryotwar demand	..	..	..	..	..	* 272,90,801
Add miscellaneous revenue	..	..	..	..	..	* 35,00,704
Total ..	..	..	...	..	..	* 307,91,505

* The figures marked thus include South Canara.

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6. In *Ryots' holdings* there was a net falling off of acres 64,530 assessed at Rs. 52,699, viz.:—

	Acres.	Assessment. Rs.
Fasli 1285	200,21,386	355,47,886
„ 1286	199,56,856	354,95,187

In Cuddapah, Bellary, and Kurnool much land was relinquished, and while of the entire area under occupancy acres 14,150,277, or 70·9 per cent., were brought under cultivation, the percentage in these districts was far lower.

7. In Godavari, Tinnevelly, and Kistna the raising of a second crop is said to have been stimulated by the high prices, and in these districts there was an increase of Rs. 51,006 in the assessment on such crops, but this was far outbalanced by the decrease of Rs. 1,13,949 elsewhere, and a further loss of Rs. 3,27,941 was incurred under the head "Water-rate."

The total assessment to be collected was therefore Rs. 4,43,583 less than in the previous fasli, and from its diminished amount of Rs. 380,63,240 Rs. 107,72,439 had to be remitted.

8. *Remissions.*—The particulars of the remissions under the usual heads are given below:—

	Rs.
1. For lands left waste	46,11,213
2. For losses of a fluctuating nature dependent on the season, &c.	49,91,851
3. Fixed remissions	1,17,633
4. Beriz deductions	10,51,742
Total ...	107,72,439

In the previous fasli Rs. 38,94,609 were remitted, and as in heads 3 and 4 there can be but little variation from year to year, the main increase is found under the first and second heads.

9. In dealing with the remission of assessment on lands left waste, the Board observe that their instructions "do not appear to have been carried out in a liberal spirit," and point out that the waste charged, Rs. 34,40, 814, exceeds that of Fasli 1285, Rs. 23,56,000, "by 46 per cent." But as a sum of Rs. 46,11,213 was remitted compared with Rs. 11,56,059 in Fasli 1285, it seems probable that the settlement was on the whole not unreasonable. Reference to the particulars of "waste remitted" shows that whereas remission in Fasli 1285 was granted in respect of only acres 329,556, while on acres 2,229,719 the ryots had to pay, the extent in Fasli 1286 was "waste remitted" acres 2,824,100 "waste charged" acres 2,982,479. The Board point out that "in some districts a portion of the assessment on waste was remitted at a certain percentage of the assessment on the entire holding and exhibited under occasional remissions."

10. Besides these special concessions on account of lands, wet and dry, left uncultivated, the ryots were liberally treated in the matter of withered crops and short produce on both descriptions of land. This is apparent from the following table, in which the chief remissions are exhibited and compared with those for Fasli 1285:—

	Amount remitted in Fasli 1285. Rs.	Amount remitted in Fasli 1286. Rs.
1. Shavi or withered crops	7,73,296	31,44,425
2. Phalanastam or short produce ...	2,27,872	10,96,238
3. Difference between dry and wet assessment where dry crops are raised on wet lands	1,13,384	4,80,217
4. Second crop not raised on registered double crop wet land ...	49,585	70,817
5. Remissions of water-tax	25,468	17,369

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The other classes of remissions and deductions from the collections being of a usual nature, and but little affected by season, call for no notice, though it is satisfactory to find that the occasional remissions resulting from the gradual introduction of the new settlement rates are steadily disappearing, viz.:—

	RS.
Fasli 1283	2,26,744
„ 1284	2,22,742
„ 1285	1,69,199
„ 1286	1,06,261

11. The revenue from permanently-settled estates and the quit-rent paid by Shrotriem and Inam villages are fixed amounts, though trifling variations are caused by deductions made when lands are taken up for public purposes, or when additions are made to the number of enfranchised Inam villages. The season, therefore, did not affect these sources, but the miscellaneous land-revenue *demand* suffered to the extent of Rs. 3,05,503, and it was also necessary to concede remissions and deductions amounting to Rs. 44,473.

12. *Extra Sources.*—The extra* sources of revenue in Fasli 1284 showed an increase of more than eleven and-a-half lakhs. In Fasli 1285 Customs and Salt exhibited a falling off owing to the general abandonment of export duty under the new tariff and the changes in the arrangements for the supply and sale of salt in the West Coast Districts, but Excise and Stamps still improved. In the year now under review the temporary item "Income-tax" still appears with an apparent increase, but of the permanent sources "Judicial Stamps" alone show a small increase.

*1. Excise on Spirits (Abkári).
2. Arrear of Income-tax (insignificant).
3. Sea Customs.
4. Land Customs.
5. Salt.
6. Stamps.

13. The bulk of the decrease under the Abkári demand appears in the districts where the excise system is in force. In Madras town, under the Amani or direct management system, the demand rose owing, it is stated, to the exceptional demand for labor in connection with the large import of grain.

14. The falling off in the revenue from Customs was very large, and was caused by the dearness of foreign import and export trade. The people could not afford to buy from other countries, and had no superfluous produce to send away.

15. The decline in the salt revenue was far below that of the previous fasli, and may fairly be attributed to the famine.

The trade in salt with the Hyderabad Districts from Kistna and Nellore is believed to be still decreasing, but the poverty of the people, the unhealthiness of the country, and the scarcity of fodder along the roads, all probably injuriously affected the demand.

In Ganjam the briskness of sales which has marked for some faslis the relaxation of the Bengal restrictive rules and the abolition of the Inland Customs line still continued and caused an increased revenue of Rs. 4,03,557.

The charges in connection with the salt revenue were reduced by Rs. 3,62,835, and thus the *net* salt revenue, Rs. 115,72,057, exceeded that (Rs. 114,30,761) of the preceding fasli. Sanction is accorded to the wastage (358,003 Indian Maunds) being written off.

16. *Collections.*—The entire current revenue demand less the remissions already noted amounted to Rs. 522,06,166. In addition to this amount Rs. 61,33,606 were outstanding at the commencement of the fasli, and the total for

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collection was therefore Rs. 583,39,772. Of this sum the balance uncollected on the 1st April 1878 was Rs. 72,30,133, viz. :—

			RS.
(a.) Current		...	59,95,169
(b.) Arrears	Recoverable and doubtful	...	9,91,259
	Irrecoverable	...	2,43,705

Sanction has, it is stated, been already accorded to writing off Rs. 84,126 of the irrecoverable arrears, and the balance of this item will now be struck off.

17. The balances, both of current revenue and arrears, were necessarily much larger than usual. The demand on the proprietors of permanently-settled estates was, as a general rule, fairly met except in Madura* and North Arcot,† where the distress in the zemindaries noted in the margin was very heavy, and the collection of peishcush was postponed with the sanction of Government. The Government note that the state of the country having now improved, steps are being taken to realise the outstandings under all sources.

* Ramnad.
Shivaganga.
† Punganur.
Kalahasti.

18. The gross charges fell off by Rs. 2,47,446, but the percentage on receipts was 10·20 against 7·91 per cent. for the previous year.

19. Defaulters were treated with much indulgence; coercive processes were very sparingly issued; and while the number of persons and the revenue involved were about the same as in Fasli 1285, sales were actually pressed in fewer cases, viz. :—

	Persons.	Amount realised.
	NO.	RS.
Fasli 1285 ...	37,098	4,49,012
„ 1286 ...	26,653	3,13,090

20. The subject of the costs awarded to Government in civil suits, which is touched on in paragraph 66 of the Board's report, does not appear to have been noticed in the reports of recent years. The amount involved is not large, but there seems no reason why about two-thirds of it should remain unrecovered. Prompt measures should always be taken to secure the amounts due from persons who have involved Government in causeless litigation.

21. The financial results of the Revenue year 1876-77 were necessarily unfavorable. The resources of the people were greatly exhausted, and attention was perforce turned rather to saving life than to the collection of Government dues, but His Grace in Council fully recognises the devotion and energy displayed by all classes of officers in the execution of their arduous duties.

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

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No. 1,870.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th July 1878.

PREFATORY.—The Board resolve to submit to Government their report on the Revenue Settlement and Collections of the Madras Presidency for Fasli 1286 (Revenue year 1st July 1876 to 30th June 1877), accompanied by the prescribed abstract statements and a file of the printed reports of Collectors.

	Number of Districts.	Number of Taluqs.
Fasli 1285	21	157
,, 1286	21	157

	Number of Ryotwari Villages.
Fasli 1285	26,973
,, 1286	26,865
Difference ...	108

2. TERRITORIAL CHANGES.—There were no changes either in the number of districts or taluqs.

In the number of Ryotwari villages brought under settlement there were a few variations as noted below:—

——	Fasli 1285.	Fasli 1286.	Difference.	Remarks.
	NO.	NO.	NO.	
Ganjam	1,370	1,257	— 113	Results from one hundred and nine villages having been absorbed into others by clubbing and to four villages which were sold for arrears of revenue having been purchased on behalf of Government for a nominal price for want of bidders. They were not brought under Ryotwari settlement during the year as there was no cultivation in them.
Vizagapatam	167	168	+ 1	The increase is due to a deserted village having been brought under cultivation and Ryotwari settlement during the year.
Kistna	1,305	1,303	— 2	The decrease is due to the transfer of a village from Ryotwari to Inam and to a depopulated village having been struck off the accounts.
Bellary	2,304	2,302	— 2	Due to two villages not having been brought under Ryotwari settlement there having been no cultivation in them.
South Arcot	3,006	3,007	+ 1	Due to the transfer of a village from Salem District. There is no corresponding decrease in Salem, and the Collector has been called upon to explain.
Tinnevelly...	886	895	+ 9	Owing to the division of larger villages into villages of convenient size.
Coimbatore	1,519	1,517	— 2	Due to the clubbing of villages.
Nilgiris	17	20	+ 3	Due to the transfer of three Amshoms from the Malabar District.
Malabar	431	428	— 3	Due to the transfer of three villages to the Nilgiri District.
Net decrease ...	...	...	108	

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3. NUMBER OF PUTTAS.—As will be seen from the subjoined statement there was on the whole a decrease of 57,057 in the puttas issued, though there was an increase in the number of fresh puttas and old puttas modified:—

—	Number of fresh Puttas.	Old Puttas modified by additional entries.	Old Puttas not altered.	Total.
Fasli 1285 ...	254,714	498,247	1,818,031	2,570,992
,, 1286 ...	465,779	675,318	1,372,838	2,513,935
	Increase.	Increase.	Decrease.	Decrease.
	211,065	177,071	445,193	57,057

The increase in the number of Fresh Puttas is chiefly in the district of Madura, and is owing to new puttas having been issued to all the ryots in the district in lieu of old ones issued in Fasli 1277. The renewal became necessary as the old puttas contained numerous alterations.

The increase under Old Puttas modified is owing to the remissions largely granted on account of the highly unfavorable character of the seasons in the several districts of the Presidency. The increase under New and Modified Puttas accounts partly for the decrease under Puttas unaltered, and the further decrease is mainly due to the relinquishments of holdings in the distressed districts.

4. SEASON.—The season in 1876-77 was disastrous. The south-west monsoon failed in most districts and the north-east monsoon may be said to have been a failure also. The result was famine. The rainfall under the two monsoons as compared with the average of the previous ten years is shown in the subjoined table for the several districts:—

Districts.	South-West Monsoon.			North-East Monsoon.			Total.		
	Average of previous ten years.	April to September 1875.	April to September 1876.	Average of previous ten years.	October 1875 to March 1876.	October 1876 to March 1877.	Average of previous ten years.	April 1875 to March 1876.	April 1876 to March 1877.
	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.	INCHES.
1. Ganjam	28·88	31·63	27·17	11·55	8·95	14·00	40·48	40·58	41·17
2. Vizagapatam	27·72	25·82	20·00	13·29	11·48	16·14	41·01	37·30	36·14
3. Godavery	24·66	28·58	21·79	11·83	8·46	4·43	36·49	37·04	26·22
4. Kistna	20·29	23·55	15·63	10·12	9·79	4·53	30·41	33·34	20·16
5. Nellore	12·34	13·29	8·55	21·13	13·51	3·77	33·47	26·80	12·32
6. Cuddapah	17·29	18·23	7·23	10·72	4·30	1·98	28·01	22·53	9·21
7. Bellary	15·80	16·84	7·05	6·54	4·72	0·70	22·34	21·56	7·75
8. Kurnool	21·20	20·92	7·56	6·13	5·74	1·18	27·33	26·66	8·74
9. Madras	18·96	15·09	15·03	34·37	20·96	6·49	53·33	36·05	21·52
10. Chingleput	22·80	15·12	15·91	27·84	12·41	5·67	50·64	27·53	21·58
11. North Arcot	19·27	19·35	15·63	14·56	6·03	2·77	33·83	25·38	18·40
12. South Arcot	17·86	23·45	17·53	20·43	10·35	7·55	38·29	33·80	25·08
13. Tanjore	14·69	14·45	13·01	23·18	17·50	15·37	37·87	31·95	28·38
14. Trichinopoly	17·39	15·40	17·55	19·67	12·05	5·47	37·06	27·45	23·02
15. Madura	13·57	14·32	10·62	15·24	17·03	8·20	28·81	31·35	18·82
16. Tinnevelly	6·27	5·30	5·64	20·64	15·02	12·98	26·91	20·32	18·62
17. Coimbatore	12·94	11·11	14·39	10·77	11·75	3·75	23·71	22·86	18·14
18. Nilgiris	19·48	18·12	21·63	25·20	24·83	15·26	44·68	42·95	36·89
19. Salem	24·06	16·00	14·86	10·60	7·84	3·81	34·66	23·84	18·67
20. South Canara	124·88	108·89	115·76	11·72	6·36	1·70	136·60	115·25	117·46
21. Malabar	98·71	87·91	78·93	11·24	10·53	4·26	107·95	98·44	83·19
Average ...	27·33	25·87	22·45	16·18	11·41	6·66	43·51	37·28	29·11

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The Ceded Districts, North Arcot, and the West Coast Districts depend upon the south-west monsoon for the greater portion of their cultivation. Bellary and Cuddapah received less than half and Kurnool less than one-third of the usual quantity of rainfall under this monsoon. The deficiency as regards the other districts was not quite as great, and in one or two cases, viz., Trichinopoly, Coimbatore and the Nilgiris the rainfall came quite up to the average, but it was capricious and unseasonable for cultivation. The failure of the north-east monsoon on which the larger portion of the Presidency is dependent for agricultural operations was almost complete. Bellary received hardly any rain. In Cuddapah, Kurnool, Nellore, Chingleput, North Arcot, Madras and South Canara the rainfall was less than one-fifth of the average; in Trichinopoly it was little more than one-fourth; in Godavery, Kistna, South Arcot, Coimbatore and Salem a little more than one-third, and in Madura, Tanjore, Tinnevelly and Nilgiris half; Ganjam and Vizagapatam were the only districts in which the rains were in excess of the average. The rain which fell was also generally unseasonable and unequally distributed as well as deficient in quantity. The districts which suffered most severely from drought were inland, the Ceded Districts and Kurnool, North Arcot, Salem, Coimbatore and parts of Trichinopoly; and on the coast, Nellore, Chingleput, Madura and portions of Kistna and Tinnevelly. Other districts also suffered to some extent, but there was not such an absolute failure of the crops as in those above mentioned.

Ganjam and Vizagapatam were, as already observed, more favored as regards rainfall than other districts, but even there the distribution was abnormal, and a severe storm which occurred in the month of October injured the early crops, caused breaches in the principal tanks and left very little water in them to bring the crops to maturity. Considerable damage was also done to public works. The Langulaya river at Chicacole in Ganjam rose to the extraordinary height of 20 feet, and inundated the whole town, carrying away a portion of the bridge and destroying 1,300 houses. Fortunately no lives were lost, but great destruction of properties resulted; a special grant was made to enable the people to rebuild their houses.

The year has been one of extreme suffering to the lower classes of the population in all parts of the Presidency. The season of 1875-76 was very unfavorable owing to the deficient rainfall, so that the year under report was a second year of drought in several districts. Bellary, Nellore and Cuddapah have had bad harvests for three years running, the excessive rains of October and November 1874 having damaged the crops. The West Coast Districts, the deltas of Tanjore, Godavery and Kistna, and the river-irrigated portions of Trichinopoly, Tinnevelly and South Arcot were generally not affected, but the upland tracts depending upon irrigation suffered severely, and in these regions the pressure of famine has been very heavy.

The cultivation fell off by nearly 3½ millions of acres or 19 per cent. The decrease would have been larger, but for a few deceptive showers which fell during the sowing season in some districts and stimulated cultivation, but were not followed up by rain in sufficient quantity to mature the crops sown. Over a wide area the crops entirely failed, and even where there was some harvest the outturn was very scanty.

The following is the account of the state of the crops in each district:—

Ganjam.—The outturn of crops was on the whole above the average, although the wet crops suffered to some extent at first from excessive rain and subsequently for want of water.

Vizagapatam.—The dry crops came up well during the year. The outturn of raggy may be estimated at a full average crop; cumboo at three-fourths; horse-gram, jonnaloo, and gingelly at half; and sugar-cane and cotton at a little above half the average. The wet crops suffered much from want of rain in the earlier months and from excessive rain in October. The outturn of paddy may be estimated at five-eighths of the average. The Jeypore country had a good yield.

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Godavery.—Owing to scanty rainfall and the insufficient supply of water in tanks, the wet crops in the upland taluqs failed to a great extent, whilst second crops totally failed. Cotton, tobacco and lamp-oil plants were generally in good condition. Gingelly suffered from blight. The outturn of the later dry crops fell below the average. The crops in all the delta taluqs were good, and the outturn there was rather above the average.

Kistna.—Of the dry crops the black paddy suffered most. Wet paddy failed almost everywhere in the upland taluqs. Under the Kistna channels its yield was fair. The cholum failed generally, and the other early dry crops were in most places scanty. The taluqs in which the loss was greatest were Vinukonda and Narsarowpett. Of the later crops extensively cultivated "Varagu" failed almost entirely. The Collector states that the high prices induced ryots to dig wells and cultivate raggy, which yielded well. It is also stated that maize gave a splendid crop this year. In Gudivada Taluq the ryots sowed black gram in their wet lands after the paddy was cut, and reaped an excellent crop.

Nellore.—This district, owing to the failure of the north-east monsoon, suffered very heavily. There was an almost entire failure of crops excepting under wells. The only portions which had a fair crop were the taluqs of Ongole in the north, some villages along the sea-coast, and parts of the southern taluqs. The crops under wells were alone saved to any material extent, and owing to a large extent of well cultivation, the Zemindari of Venkatagiri fared better than the rest of the district.

Cuddapah.—Dry crops were an utter failure as were also all wet crops dependent upon tanks. There was a good outturn of paddy under the Irrigation Company's Canal, but over a small area; and the yield under springs, river channels and wells, was only one-fourth of the average.

Bellary.—The early crop perished altogether to an extent equal to three-fourths of the whole. The crops saved gave a very trifling yield. There was no cold-weather crop cultivation in dry lands. Fields irrigated from nullahs or streams and wells gave an outturn of about one-fourth. The crops under the Toongabudra channels alone were fair, being about three-fourths of the average. The cotton crops failed every where.

Kurnool.—Excluding the tract irrigated by the Madras Irrigation Company's Canal, the dry crops on the area actually brought under cultivation failed. The wet cultivation under tanks and wells gave a very poor yield. The crops grown under the canal were principally jonna, paddy and raggy, and to a small extent sujja and korra. The outturn was generally fair.

Chingleput.—Dry and wet crops suffered severely from the failure of the monsoons, and the total outturn was below the average. The Collector estimates it at 2 Annas.

North Arcot.—The yield of the early crops sown on 63 per cent. of the whole area cultivated was from 5 to 6 Annas, and of the later crops next to nothing.

South Arcot.—There was a general failure of the wet crops. Of the dry crops, cumboo and cholum yielded an outturn varying from half to three-fourths of the average, but raggy, varagu and other grains failed almost entirely.

Tanjore.—The deltaic portion of the district yielded a fair outturn. Crops irrigated by tanks in the upland tracts and dry crops suffered, and the outturn of the harvest was much below the average. The general failure of the north-east monsoon had almost caused a more extensive failure of the crops, but the district was saved by a heavy fall of rain which was received at the end of November.

Trichinopoly.—The average yield of the wet crops under the river channels was not much less than the usual average; in some parts they suffered considerably, while in others the yield was good; but the outturn of crops under rain-fed tanks and of dry crops generally did not exceed one-third of the usual average.

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MADURA.—Both the dry and wet crops yielded an outturn far below the average, and there was entire failure in many places. The garden lands under wells yielded a fair crop in most places.

TINNEVELLY.—Of the wet crop more than one-fourth withered in nearly equal proportions under tank and river irrigation. The outturn of the remainder was generally fair, being quite equal to the average. The outturn of dry crops was very bad, being not more than one-sixth of the average.

COIMBATORE.—Although the south-west monsoon rains were not below the average, they were badly distributed, and there was a general failure of the early crops excepting under wells, which however are fortunately numerous in the district. The late crops failed almost entirely.

NILGIRIS.—In the Orange valley on the northern slopes and on the lands in the Mysore plateau scarcely any crop was harvested owing to the drought. In the rest of the district, the outturn was one-fourth of the average. The season was equally unfavorable for special products, such as tea, coffee, and cinchona. The transplanting on most estates was a total failure, as the rains were not sufficient at any time to establish the seedlings. The coffee blossoms appeared late and the continuous drought at crop time was accompanied by leaf disease. The cultivation of tea did not fare better; the deficient rainfall brought out fewer flushes and estimates accordingly were not realized. Cinchona also suffered, the bark owing to the dry weather not having lifted readily nor renewed itself freely.

SALEM.—The crops under the south-west monsoon failed to a great extent and under the north-east almost entirely. The average yield of dry crops was 20 and 30 per cent., while the yield of wet crops was only 3 Annas on an average.

SOUTH CANARA.—The second and third rice crops suffered severely, the outturn being estimated at about one-third or one-fourth of the usual harvest. Garden produce also suffered. The yenel or first crop was however a bumper one.

MALABAR.—Owing to deficient rains the magarom or second crop failed to a serious extent.

5. SANITARY CONDITION.—In Fasli 1286, as might be expected from the nature of the season, public health was extremely bad. The failure of successive monsoons, the extreme drought and consequent defective water-supply as well as the dearness of provisions brought on epidemics of cholera, small-pox, and fever. Cholera especially caused frightful mortality, the number of victims being nearly double those in Fasli 1285, itself an exceptionally unhealthy year, and more than forty times as many as in Fasli 1284. It was most virulent in the famine districts—Nellore, Cuddapah, Bellary, Kurnool, Coimbatore, North Arcot, and Salem. Small-pox carried off more than twice as many as in the preceding year. The mortality from fever also increased 11 per cent. On the whole the rate of mortality was 34·2 per mille of the population against 23·2 in Fasli 1285 and 17·9 in Fasli 1284. The following statement shows particulars for each district, but the registration being defective owing to the very great strain on the village establishment in connection with the supervision of relief works, &c., the numbers are probably very much understated.

—	Number of Deaths.		
	Fasli 1284.	Fasli 1285.	Fasli 1286.
Cholera	7,845	158,516	324,367
Small-pox ...	28,480	23,857	50,758
Fevers	243,535	237,318	262,822
Other diseases ...	264,663	285,549	351,045
Total ...	544,523	705,240	988,992
Per 1,000 of the Population ...	17·9	23·2	34·2

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Districts.	Population of Villages from which returns were received.	Cause of Death.						Ratio per Mille of Population.
		Cholera.	Small-pox.	Fevers.	Bowel Complaint.	Other Diseases.	Total.	
1. Ganjam	1,006,103	4,152	2,506	11,714	397	4,575	23,344	23·2
2. Vizagapatam	1,424,888	8,371	166	16,424	706	8,870	24,537	17·2
3. Godavery	1,592,939	8,457	110	20,510	751	10,527	35,355	22·1
4. Kistna	1,452,874	11,053	1,190	10,817	426	679	24,165	16·6
5. Nellore	1,376,811	23,178	2,805	10,054	739	8,885	45,661	33·1
6. Cuddapah	1,351,194	38,407	4,045	26,348	1,557	7,836	77,693	57·4
7. Bellary	1,668,006	34,576	5,226	13,254	3,351	41,381	97,788	58·6
8. Kurnool	959,640	17,937	1,976	25,477	1,121	9,469	55,980	58·3
9. Madras	397,552	6,098	5,748	3,851	6,886	9,970	32,553	81·8
10. Chingleput	988,184	3,431	2,312	7,294	9,514	14,895	37,446	39·9
11. North Arcot	1,893,913	38,186	2,038	19,773	1,906	21,093	82,996	43·8
12. South Arcot	1,755,817	12,182	969	12,204	1,369	25,348	52,007	29·6
13 Tanjore	1,978,781	11,550	3,412	4,751	1,677	36,027	57,417	29·0
14. Trichinopoly	1,200,408	11,050	2,333	7,378	1,101	14,411	36,573	30·4
15. Madura	1,301,413	9,882	2,794	10,890	1,992	9,172	34,730	26·6
16. Tinnevelly	1,698,959	13,739	1,951	18,603	5,394	21,736	51,423	30·3
17. Coimbatore..	1,763,274	26,927	641	11,547	2,897	10,790	52,802	29·9
18. Nilgiris	49,501	470	245	983	174	382	2,254	45·5
19. Salem	1,966,995	45,152	1,916	23,878	2,655	22,847	96,478	49·0
20. South Canara	918,362	720	7,102	3,749	3,735	8,246	23,552	25·6
21. Malabar	2,261,250	8,849	1,303	13,323	4,980	15,783	44,238	19·5
Total ...	28,946,314	324,307	50,758	262,822	53,628	297,417	988,992	34·2

6. Prices of Agricultural Produce.—The average prices of the staple grains during the year under report are compared below with those of the previous fasli as well as with the averages of the last ten years:—

Grains.	Average Price per Madras Garce for ten years (Fasli 1276 to 1,285).	Fasli 1285.	Fasli 1286.	Increase or Decrease in Fasli 1286 as compared with the average.	Percentage of Columns 2 and 5.	Increase or Decrease in Fasli 1286 as compared with Fasli 1285.	Percentage of Columns 3 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1st sort, Paddy per garce..	174	157	253	+ 79	+ 45	+ 96	+ 61
2nd do. do. ..	157	142	230	+ 73	+ 46	+ 88	+ 62
Cholum	211	196	356	+ 145	+ 69	+ 160	+ 82
Cumboo	187	173	313	+ 126	+ 67	+ 140	+ 81
Raggy..	185	174	319	+ 134	+ 72	+ 145	+ 83
Horse-gram	243	226	383	+ 140	+ 57	+ 157	+ 69

7. The prices given in the above table taken from the Collector's returns are supposed to be the average whole sale prices, but according to the monthly statements the retail prices in each month in Fasli 1286 compare a with those of Fasli 1285 asfollows:—

Average Prices of Principal Grains, *i.e.*, number of Seers of 80 Tolas per Rupee.

Months.	Paddy, 1st Sort.		Paddy, 2nd Sort.		Horse-gram.		Cholum.		Cumboo.		Raggy.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
July	26·6	22·9	29·4	24·5	24·4	21·9	25·9	24·4	26·1	23·4	28·1	24·2
August	26·0	22·2	28·2	23·9	23·7	20·8	25·9	23·2	25·5	23·1	27·5	23·5
September	25·8	21·6	27·9	23·2	23·1	19·4	25·4	21·7	25·8	22·9	27·4	22·5
October	25·6	19·0	28·1	20·6	22·7	16·7	26·1	18·4	26·9	19·7	28·3	19·4
November	25·9	15·2	28·5	16·8	22·6	12·6	26·6	13·7	27·3	14·8	28·3	14·3
December	25·3	12·7	28·0	13·9	22·8	10·6	27·1	10·3	27·3	11·4	27·5	10·6
January	25·3	12·8	27·7	14·1	23·6	11·1	26·4	11·0	26·9	11·4	27·2	10·9
Feburary	25·0	13·6	27·1	14·8	24·8	12·1	26·9	12·9	26·2	11·6	26·7	11·6
March	24·3	13·5	27·1	14·7	25·0	11·8	26·4	11·8	24·9	11·8	26·2	11·8
April	24·6	13·8	26·5	14·9	24·4	11·6	25·9	11·7	25·0	11·7	26·3	12·0
May	21·4	13·3	26·6	14·4	24·0	11·3	26·2	11·1	24·5	11.1	26·1	11·2
June	24·3	12·9	25·7	13·8	23·2	10·7	25·2	10·5	24·3	10·7	25·6	10·5
Average number of Seers per Rupee	25·3	16·1	27·6	17·5	23·7	14·2	26·2	15·0	25·9	15·3	27·1	15·2
Average rate per garce Rs ...	137	216	126	199	205	344	171	299	158	268	157	280

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The prices per garce according to the above rates differ from those given by Collectors as shown below, but the difference cannot be said to be due to the prices in the one case being wholesale and in the other retail as the so-called whole sale prices are invariably higher than the retail. The monthly figures may be accepted as representing the true prices :—

Grains.	As given by Collectors.		As obtained from Monthly Returns.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
	RS.	RS.	RS.	RS.
Paddy, 1st sort ...	157	253	137	216
Do. 2nd sort ...	142	230	126	199
Horse-gram	226	383	205	344
Cholum	196	356	171	299
Cumboo	173	313	158	268
Raggy	174	319	157	280

8. The usual comparative statement of market prices taken from the monthly statements, and of the commutation rates in newly settled districts is subjoined, but in such an abnormal year as the one under report comparison would of course be misleading.

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Grains.	Godavery.		Kistna.			Nellore.		Cuddapah.		Kurnool.				Chingleput.		South Arcot.		Trichinopoly.		Tinnevelly.		Salem.	
	Commutation Price per Garce.	Market Price during the Fasli.	Commutation Price per Garce.		Market Price during the Fasli.	Commutation Price per Garce.	Market Price during the Fasli.	Commutation Price per Garce.	Market price during the Fasli.	Commutation Price per Garce.			Market Price during the Fasli.	Commutation Price per Garce.	Market Price during the Fasli.	Commutation Price per Garce.	Market Price during the Fasli.	Commutation Price per Garce.	Market Price during the Fasli.	Commutation Price per Garce.	Market Price during the Fasli.	Commutation Price per Garce.	Market Price during the Fasli.
			Masulipatam.	Guntoor.						Kurnool proper.	Pattikonda, Cumbum and Markapur.	Koilkuntla.											
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 1st and 2nd sort ..	72	158	90	100	187	107	233	126	260	110	120	131	265	105	217	72	217	67	210	108	278	100	259
Cholum	84	203	95	112	266	129	320	139	392	105	125	137	400	..	..	117	290	100	240	..	..	100	376
Cumboo	60	174	70	..	..	..	..	..	..	..	..	..	..	..	..	93	266	83	268	..	..	100	342
Raggy	66	188	..	..	..	..	..	..	..	..	..	..	..	142	308	93	280	83	271	..	..	100	349
Varagu	..	160	..	86	202	64	178	..	184	60	..	..	214	89	153	52	149	50	163	..	..	100	198

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The following statement shows the prices of 2nd sort paddy in each district. The figures are taken from the monthly statements:—

—	Average of three years from Fasli 1283 to 1285.	Fasli 1285.	Fasli 1286.
	RS.	RS.	RS.
Ganjam	82	87	110
Vizagapatam	102	111	145
Godavery	102	94	151
Kistna	120	107	182
Nellore	127	122	223
Cuddapah	113	119	245
Bellary	115	121	249
Kurnool	140	131	258
Madras	152	159	229
Chingleput	119	125	210
North Arcot	116	127	237
South Arcot	120	125	204
Tanjore	131	133	192
Trichinopoly	126	124	201
Madura	139	135	219
Tinnevelly	180	177	295
Coimbatore	156	163	242
Nilgiris	...	..	* ...
Salem	135	143	250
South Canara	140	142	181
Malabar	152	152	194

9. Ryotwari Settlement.—The Ryotwari settlement is formed by adding to the assessment of the holdings—

(1.) Charge for second crop.

(2.) Water-tax on Ryotwari lands.

And deducting therefrom—

(1.) The assessment of waste remitted.

(2.) Other remissions dependent upon the season.

(3.) Fixed remissions.

(4.) Deductions on account of village establishments and sundry other purposes.

Items classed as " Miscellaneous Revenue " are afterwards added.

10. Each of the above items will be noticed in order.

The following abstract of Return No. 3 shows the ryots' holdings or land held on Ryotwari puttas in all districts except South Canara where the areas are not known.

* Commissioner has not given the price probably paddy is not sold at the station.

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Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of Fasli 1286	16,278,655	172,42,465	3,742,731	170,22,536	20,021,386	342,65,001
Deduct lands given up or transferred to other heads.	747,754	7,39,025	160,270	6,06,998	908,024	13,46,023
Remainder ..	15,530,901	165,03,440	3,582,461	164,15,538	19,113,362	329,18,978
Add lands taken up or transferred from other heads..	686,355	7,70,836	157,139	5,21,557	843,494	12,92,393
Total ..	16,217,256	172,74,276	3,739,600	169,37,095	19,956,856	342,11,371

11. Including South Canara, the assessment on the holdings of Fasli 1286 was less than that of the preceding fasli by Rupees 52,699 as shown below :—

	RS.
Fasli 1285	12,82,882
Do. 1286	12,83,816
Increase ...	934

	ACRES.	RS.
Fasli 1285	200,21,386	355,47,886
Do. 1286	199,56,856	354,95,187
Decrease ...	64,530	52,699

12. The above decrease is the result of a gross increase of Rupees 1,04,276 and a gross decrease of Rupees 1,56,975 as detailed below :—

Districts.	Increase.		Districts.	Decrease.	
	Extent.	Assessment.		Extent.	Assessment.
	ACRES.	RS.		ACRES.	RS.
South Arcot	15,217	27,105	Tinnevelly	...	49,065
Nilgiris	9,796	18,622	Kistna	19,529	28,615
Chingleput...	6,319	11,759	Bellary	72,982	26,929
Malabar	8,389	11,279	Kurnool	48,030	24,333
Trichinopoly	10,205	10,700	Cuddapah	25,598	17,791
Coimbatore	8,250	6,442	Madura...	8,412	5,901
Salem	5,383	6,195	North Arcot	2,966	3,493
Tanjore	3,239	6,075	Vizagapatam	...	848
Nellore	6,575	4,121			
Ganjam	11,150	783			
Godavery	3,734	261			
Tinnevelly	24,517	...			
Vizagapatam	213	...			
South Canara	...	934			
Total ...	112,987	1,04,276	Total ...	177,517	1,56,975

There was a large extent of cultivation in the South Arcot District without durkhast, and the increase would have been greater had puttas been issued for all the lands so cultivated, but it was not possible to do so as the Revenue Inspectors had no time to examine the whole of the cultivation owing to the tedious work of shavi inspection which devolved on them; consequently many of the lands cultivated without durkhast were included under Miscellaneous. The cause of this

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increase of cultivation without durkhast is not explained by the Collector, but it is apparently due to the desire of the ryots to take advantage of every opportunity to cultivate and stave off famine as much as possible.

The increase in the Nilgiri District is mostly nominal, being the area of the holdings of certain Amshoms transferred to that district from Malabar. The increase in the Chingleput District is due to the larger extent of land taken up afresh in anticipation of rain; the profits of cultivation, if successful, being very large owing to the high prices ruling.

The increase in Malabar is not explained. The Collector has not struck off the area of the Amshoms transferred to the Nilgiris, but has shown its assessment under Remissions. This however does not explain the increase.

The large increase in area with a very small increase in the assessment of holdings in the district of Ganjam is chiefly due to the inclusion in puttas of the excess area found by survey in the Chicacole Taluq for the purpose of affording each ryot a sufficient time for ascertaining the correctness of the measurement. The excess area was not, however, charged with assessment. The increase in area with a decrease in asssessment in the Tinnevelly District is due chiefly to the introduction of the survey areas, and new rates of assessment in the Nanguneri Taluq, where the wet rates were reduced, and only a limited extent compounded for as double crop with reference to the inferiority of the source of irrigation.

Acres 10,306.

The decrease in the Kistna District is due to the low prices prevailing at the end of Fasli 1285, and to the badness of the early season.

The decrease in the Bellary, Kurnool, Cuddapah, Madura, and North Arcot Districts is due to the exceptionally adverse season in consequence of which the relinquishments were large, and much in excess of the areas taken up on durkhast. The variations in the other districts are small and do not call for remark.

13. RYOTWARI LANDS—*Actual Cultivation.*—Of the holdings noticed in the foregoing paragraph, 68·6 per cent. of dry and 80·5 per cent. of wet lands were cultivated, against 86·6 per cent. of dry and 89·9 per cent. of wet cultivated in Fasli 1285. On the whole, the proportion of cultivation to holdings in all districts, except South Canara for which accounts are not available, was 70·9 per cent. in Fasli 1286 against 87·2 in Fasli 1285. The percentage of the cultivation to the holdings in each district in Fasli 1286 compared with that in Fasli 1285 is shown below:—

——		Total Holdings.	Actual Cultivation.	Percentage of Cultivation to the Holdings.
		ACRES.	ACRES.	ACRES.
Fasli 1285.	Dry.	16,278,655	14,095,856	86·6
	Wet.	3,742,731	3,366,255	89·9
Total ..		20,021,386	17,462,111	87·2
Fasli 1286.	Dry.	16,217,256	11,139,693	68·6
	Wet.	3,739,600	3,010,584	80·5
Total ...		19,956,856	14,150,277	70·9

	Fasli 1285.	Fasli 1286.		Fasli 1285.	Fasli 1286.
Ganjam...	92·8	91·0	Tanjore	89·6	85·9
Vizagapatam	91·4	89·5	Trichinopoly	83·5	79·0
Godavery	73·1	71·5	Madura...	89·2	81·2
Kistna	87·9	70·2	Tinnevelly	71·3	64·5
Nellore...	76·9	51·4	Coimbatore	89·0	81·0
Cuddapah	91·9	54·6	Nilgiris	59·4	68·0
Bellary	91·6	49·4	Salem	92·8	89·4
Kurnool	96·0	51·5	Malabar	99·5	99·2
Chingleput	74·2	68·3			
North Arcot...	82·5	74·5	Total Average ...	87·2	70·9
South Arcot	88·6	84·7			

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14. Ryotwari Settlement—*Second Crop Assessment.*—The charge on acccount of second crop showed a great falling off in comparison with the returns for Fasli 1285, the respective totals standing thus:—

	RS.
Fasli 1285...	5,59,109
Do. 1286...	4,96,166
Decrease ...	62,943

This net decrease of Rupees 62,943 has resulted from a gross increase of Rupees 51,006* in three and a gross decrease of Rupees 1,13,949 in eleven districts as shown in the margin. The increase in the Godavery District is owing to the re-opening of the channels earlier than usual, and to the stimulus given to cultivation by excessive prices. The increase in the Tinnevelly District is stated to be chiefly due to the cultivation of dry crops on wet lands during the Kar season with the aid of the rainfall in March and April, and by means of well-irrigation, but a large amount of assessment had to be remitted on account of the total failure of the crops in many cases, as also the difference between the wet and dry assessments on the areas that yielded a fair outturn. The very small increase in the Kistna District is due to the exertions of the people who from fear of famine, and in prospect of high prices pushed on cultivetion to the fullest extent possible. There was a most unusal cultivation of raggi as a second crop. The decrease in the second crop cultivation in the several districts noticed above is due to deficient rainfall, and the consequent want of a sufficient water-supply. The decrease in Kurnool would have been much greater had it not been that a large area was cultivated with second crop in the taluqs of Nandial and Sirwell under the tanks supplied by the Irrigation Canal and under Doruvu wells in the Nandikotkur Taluq situated on the banks of the Bhowanasy and Tumbadra rivers.

Increase.	RS.
* Godavery	26,557
Tinnevelly	23,229
Kistna	1,220
Total ...	51,006

Decrease.	RS.
South Arcot	26,642
Cuddapah	23,304
Chingleput	13,979
Madura	11,182
Kurnool	11,112
North Arcot	10,489
Bellary	8,317
Nellore	4,016
Tanjore	2,627
Trichinopoly	2,259
Coimbatore	22
Total ...	1,13,949

15. Ryotwari Settlement—*Water-tax on Government lands.*—The greater portion of the amount of water-tax is levied in the delta taluqs irrigated from the Godavery and Kistna anicuts where all lands are assessed at dry rates, water-tax being separately imposed on the customary nunjah lands which elsewhere pay a consolidated assessment. The returns of Faslis 1285 and 1286 stand thus:—

	RS.
Godavery	10,05,080
Kistna	6,86,977
All other districts	3,79,830
Total...	20,71,887

	RS.
Fasli 1285...	23,99,828
Do. 1286...	20,71,887
Decrease ...	3,27,941

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	RS.		RS.
South Arcot.	...1,19,769	Madura ...	2,138
North Arcot. ...	48,776	Salem ...	2,109
Chingleput. ...	31,760	Coimbatore ...	1,318
Bellary	22,465	Vizagapatam ...	1,042
Kurnool	22,406	Tinnevelly ...	220
Cuddapah	19,837		
Godavery	15,798	Total ...	3,28,071
Trichinopoly. ...	13,214	*Increase*—Ganjam	130
Nellore... ...	12,338		
Kistna	11,695	Net Decrease.	3,27,941
Tanjore	3,186		

This decrease which is distributed over the districts noted in the margin, is due to the insufficient supply of water. In Kurnool it is also partly due to the fact that no water-rate was charged on lands under Doruvu wells under the Board's instructions, dated 21st November 1876, No. 2,918.

The total assessment on Ryotwar holdings including second crop assessment and water-tax was :—

	RS.
Fasli 1285	385,06,823
Do. 1286	380,63,240
Decrease...	4,43,583

16. RYOTWAR SETTLEMENT—*Remissions.*—The deductions which are made from the gross demand under Ryotwar Settlement will now be noticed.

Waste remitted.—Of the lands under occupancy, 5,806,579 acres, assessed at Rupees 80,52,027, were left waste. Of this extent ryots were allowed remission on 2,824,100 acres, assessed at Rupees 46,11,213, and made to pay on the rest, *i.e.*, 2,982,479 acres, assessed at Rupees 34,40,814. In other words 43 per cent. of the assessment of waste was charged and 57 per cent. remitted.

17. Compared with the areas of Fasli 1285, there is a large increase both in the waste remitted and that charged as shown below :—

—	DRY.		WET.		TOTAL.	
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Waste remitted.						
Fasli 1285	89,060	1,00,876	240,496	10,52,015	329,556	*11,56,059
Do. 1286	2,239,338	19,13,228	584,762	26,94,431	2,824,100	*46,11,213
Increase ...	2,150,278	18,12,352	344,266	16,42,416	2,494,544	34,55,154
Waste charged.						
Fasli 1285	2,093,739	17,77,318	135,980	5,78,430	2,229,719	23,55,748
Do. 1286	2,838,225	28,01,901	144,254	6,38,913	2,982,479	34,40,814
Increase ...	744,486	10,24,583	8,274	60,483	752,760	10,85,066

The assessment of irrigated lands was ordered to be charged or remitted under the usual rules, and remission on account of dry waste was granted throughout except where the land had not been cultivated solely owing to the neglect of the ryot or the land had always been left waste for purposes of fallow or pasturage, but the Board's instructions do not appear to have been carried out in a liberal spirit. The waste charged in Fasli 1286 instead of

	Amount of waste charged. RS.
Fasli 1285	23,56,000
Do. 1286	34,41,000
Increase ...	10,85,000
	or 46 per cent.

* Inclusive of South Canara.

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	Amount or waste charged.
	RS.
Fasli 1281	22,42,000
Do. 1282	19,58,000
Do. 1283	21,86,000
Do. 1284	22,72,000
Do. 1285	23,56,000
Do. 1286	34,41,000

being equal to or less than that in Fasli 1285 when the extent was larger than usual exceeds it by 46 per cent. In South Arcot the Collector states that lands which remained uncultivated from inability on the part of the holder to cultivate them, or because reserved as fallow, were carefully excluded from remission, and that where remission was granted, it was in no case allowed to exceed one-third of the assessment. The Board do not quite understand what is meant by the statement that lands uncultivated from inability to till them were excluded from the indulgence of remission. Probably it is meant that remissions were refused where the land was not left waste for want of rain, but owing to the poverty of the individual. In Kurnool the Collector says that in some of the taluqs the settling officers granted no remission when they found on inquiry that the ryot was able to pay whether the cause of the land having been left waste was the failure of the rains or the neglect of the ryot. The Collector (Mr. Davidson) considers that this was the correct course. It is not necessary to discuss the matter here, but it is clear that remissions were not granted on any uniform principle or in a liberal spirit, though the orders issued on the subject were clear. It must, however, be here observed that the sum of Rupees 34,41,000 does not exactly represent the amount which the ryots were called upon to pay for waste, as in some districts a portion of the assessment on waste was remitted at a certain percentage of the assessment on the entire holding, the amount so remitted being exhibited under occasional remissions. The subjoined statement shows the extent of waste charged, and remitted in each district and the percentage of the same to the total holdings :—

Districts.	Waste charged.		Waste remitted.	
	Assessment of waste charged.	Percentage of waste charged to the holdings.	Assessment of waste remitted.	Percentage of waste remitted to the holdings.
	RS.	RS.	RS.	RS.
Ganjam	56,800	8·4	2,956	·4
Vizagapatam	12,506	6·5	3,396	1·7
Godavery	2,31,861	15·6	24,696	1·6
Kistna	6,11,620	21·4	2,24,514	7·8
Nellore	3,42,032	17·7	5,58,832	29·0
Cuddapah	70,926	4·3	6,42,037	39·2
Bellary	56,676	2·7	10,29,466	50·2
Kurnool	2,88,916	22·6	3,57,919	28·1
Chingleput	1,562	·1	3,99,100	29·4
North Arcot	1,37,701	7·6	3,88,872	21·7
South Arcot	2,19,528	6·9	3,07,466	9·7
Tanjore	2,70,047	6·6	92,305	2·3
Trichinopoly	1,70,912	12·7	25,002	1·8
Madura	1,34,748	8·3	1,88,943	11·6
Tinnevelly	3,27,174	12·7	2,23,159	8·6
Coimbatore	3,78,737	14·3	47,195	1·7
Nilgiris	14,353	22·1	...	...
Salem	1,11,248	6·1	90,440	5 0
South Canara... ...	...	...	3,554	·2
Malabar	3,467	·2	1,361	...
Total ...	34,40,814	10·0	46,11,213	13·0

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18. *Remissions dependent upon season and otherwise fluctuating.*—The remissions under this head consist of the following items:—

—	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
1. Shavi or withered crop	7,73,296	31,44,425	+23,71,129
2. Phalanastam or short produce, inclusive of special percentage remissions on punjah holdings	2,27,872	10,96,238	+ 8,68,366
3. Teerwa cummi (difference between dry and wet assessment)	1,13,384	4,80,217	+ 3,66,833
4. Fasal cummi or second crop not cultivated on registered double crop wet land	49,585	70,817	+ 21,232
5. Remission of water-tax	25,468	17,369	— 8,099
6. Pannyboodthy and Payamally or cultivation injured by water	62,320	44,193	— 18,127
7. Occasional remissions allowed on gradual introduction of the new rates of settlement in the districts of Nellore and Cuddapah under G.Os., dated 16th October 1874 and 24th July 1874, Nos. 1,333 and 919, respectively.	1,69,199	1,06,261	— 62,938
8. Miscellaneous or sundry remissions	19,794	32,331	+ 12,537
Total ...	14,40,918	49,91,851	+35,50,933

Item 1, *Shavi.*—The increase under this head is owing to the failure of the monsoons, and to remissions having been granted on dry lands also under the special sanction of the Board in consequence of the exceptional character of the season. Particulars of remissions granted on wet and dry lands for the several districts are shown below:—

Districts.	Dry or Unirrigated.		Wet or Irrigated.		Total.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
	RS.	RS.	RS.	RS.	RS.	RS.
Vizagapatam	...	...	...	12,410	...	12,410
Nellore	...	61,662	1,76,944	3,31,122	1,76,944	3,92,784
Cuddapah	...	1,71,521	16,191	81,702	16,191	2,53,223
Bellary	17,938	2,19,261	5,220	48,117	23,158	2,67,378
Kurnool	...	1,21,378	676	32,176	676	1,53,554
Chingleput	309	65,050	1,52,499	4,62,533	1,52,808	5,27,583
North Arcot	...	2,585	53,772	1,02,698	53,772	1,05,283
South Arcot	6,470	51,271	1,11,866	1,89,542	1,18,336	2,40,813
Tanjore	...	...	51,199	1,09,072	51,199	1,09,072
Trichinopoly	...	...	2,241	7,175	2,241	7,175
Madura	...	...	30,873	2,03,291	30,873	2,03,291
Tinnevelly	...	91,440	1,09,906	2,13,159	1,09,906	3,04,599
Coimbatore	...	1,43,121	29,794	45,212	29,794	1,88,333
Salem	...	3,22,648	7,398	42,337	7,398	3,64,980
Malabar	...	...	...	13,947	...	13,947
Total ...	24,717	12,49,932	7,48,579	18,94,493	7,73,296	31,44,425

Remission was not granted in full for withered crop in dry lands in all districts; in some cases it took the form of a certain percentage only on the assessment of the lands on which the crop was lost. Remissions were also as a rule refused where the crop was either cut or allowed to be grazed before inspection.

Item 2, *Phalanastam or short produce.*—This remission includes also percentage remissions granted on dry holdings under the Board's special sanction. The

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remissions granted on dry and wet lands respectively in each district are shown below :—

Districts.	Dry.		Wet.		Total.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	...	...	...	5,362	...	5,362
Godavery	...	254	8,589	38,530	8,589	38,784
Kistna	30	1,98,952	12,426	1,45,093	12,456	3,44,045
Nellore	...	504	...	176	...	680
Cuddapah...	...	82,018	766	6,541	766	88,559
Bellary	...	93,531	...	8,615	...	1,02,146
Chingleput	3,251	788	61,004	1,230	64,255	2,018
North Arcot	...	9,583	...	...	...	9,583
South Arcot	88,711	1,185	19,212	6,451	1,07,923	7,636
Tanjore	...	28,842	...	9,559	...	38,401
Trichinopoly	...	15,036	...	...	...	15,036
Madura	...	2,80,720	...	...	...	2,80,720
Tinnevelly	6,723	91,932	26,510	8,248	33,233	1,00,180
Coimbatore	...	51,337	69	...	69	51,337
Nilgiris	...	1,978	...	...	...	1,978
Salem	...	...	...	9,098	...	9,098
South Canara	405	407	...	...	405	407
Malabar	176	268	...	...	176	268
Total ...	99,296	8,57,335	1,28,576	2,38,903	2,27,872	10,96,238

The Collector of Kistna states that in the three taluqs of the Vinukondah Division and in the Gudivada Taluq remissions granted were in some cases subsequently found contrary to the rules, and that he has ordered the Divisional Officers to revise them. When the result is reported, the subject will be dealt with separately. The remissions granted in the Ganjam District were chiefly in the Berhampore Taluq, and the Collector states that his predecessor Mr. Master recorded his opinion that the loss, and waste were due more to the want of timely rain than to deficiency in the total average downfall, and that the heavy rains of September and October last had the effect of swamping the low lying lands.

Item 3 *or difference between wet and dry assessment*.—Ryots were encouraged to raise dry crops as far as possisble on wet lands when water was insufficient for raising a wet crop; and wherever a crop was so raised, the difference between the wet and dry assessment was remitted. The amount of remissions granted under this head in each district is shown below :—

Districts.	Fasli 1285.	Fasli 1286.
	RS.	RS.
Nellore	12,691	93,194
Tinnevelly	12,607	87,061
Coimbatore	44,610	58,507
Chingleput	...	53,346
Cuddapah	13,557	51,456
North Arcot	3,196	48,647
Bellary	2,359	24,315
Madura	8,476	24,202
South Arcot	3,188	21,687
Godavery	5,875	6,553
Kurnool	675	6,515
Salem	6,139	4,463
Tanjore	...	252
Malabar	11	19
Total ...	1,13,384	4,80,217

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	Fasli 1285. RS.	Fasli 1286. RS.
Coimbatore	33,436	32,900
Chingleput	7,638	21,038
North Arcot	8,001	14,705
Tanjore	510	2,174
Total	49,585	70,817

Item No. 4, *Fasal Cummee or Second Crop not cultivated on registered double crop wet lands.*—This remission was granted only in the districts noted in the margin, and is due in all cases to scarcity of the water supply in Government works of irrigation. In Chingleput, private well irrigation was resorted to as far as possible as was natural this year.

Item No. 5, *Water-rate remitted.*—This is due to the insufficiency of the water supply from Government sources of irrigation.

Item No. 6, *Paunyboodhy and Payamally.*—This item occurs chiefly in the Kistna District; it represents the water tax on wet waste remitted in the Delta Taluqs in consequence of floods.

*Item No.*7, *Occasional remissions allowed on the gradual introduction of the new rates of Settlement in the Districts of Nellore and Cuddapah.*—The remissions under this head are irrespective of the season. They result from the introduction by graduated increments of the new settlement rates in certain districts which was allowed in cases where owing to inequalities in the former assessments, an unduly heavy sudden increase would otherwise have occurred.

	Fasli 1285. RS.	Fasli 1286. RS.
Remission on unoccupied land in South Canara ...	8,672	8,297
Lands occupied by Public Works	1,021	439
Five-eighths of the assessment on escheated Village Service Inams payable to the village Service Fund	3,607	2,801
Holdings of three Amshoms transferred to Nilgiris from Malabar	...	14,613
Other small items..	6,494	6,181
Total ...	19,794	32,331

Item No. 8, *Miscellaneous.*—The details of this item are shown in the margin, from which it will be seen that the increase is nominal, consisting of the assessment of lands transferred from Malabar to the Nilgiris, and erroneously shown under Remissions instead of being struck off the holdings. The necessary adjustments will be made next year.

19. Fixed Remissions.—These are altogether independent of the vicissitudes of season and consist of the items hereunder specified;—

	Fasli 1285. RS.	Fasli 1286. RS.
1. Remission granted on account of heaviness of assessment or as class privileges	47,174	43,391
2. Remission granted on account of irrigation by lift	10,842	8,710
3. Do. do. under Tope rules	18,057	17,558
4. Do. do. on Forest lands taken up for cultivation on the Nilgiris under G.O., dated 22nd September 1871, No. 1,656	6,853	5,130
5. Remissions on grass lands	19,724	18,931
6. Do. granted on account of labor involved in reclaiming lands	10,343	5,243
7. Remission for maintaining irrigation works ...	13,660	10,131
8. Cowle remissions	4,219	4,190
9. Remission on salt-pans left waste in South Canara	3,091	3,091
10. Other Items	422	1,258
Total ...	1,34,385	1,17,633

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Item No. 1.—The districts in which this item occurs are noted below :—

	RS.
Kistna	27
Cuddapah	791
Kurnool	242
Chingleput	12,901
South Arcot	6,042
Madura	94
Coimbatore	1,069
Nilgiris	922
South Canara	18,989
Malabar	2,314
Total ...	43,391

These remissions will gradually disappear as the settlements are revised.

	RS.
Nellore	7,651
Chingleput	978
Tinnevelly	81
Total ...	8,710

Item No. 2.—This remission occurs only in the districts noted in the margin.

Item No. 5.—This remission occurs only in two districts of Coimbatore and Nilgiris. In the former and in a portion of the latter ryots are allowed to hold an extent equal to $\frac{1}{4}$th of their holdings at $\frac{1}{4}$th of the assessment for purposes of pasture. The difference between the full and quarter assessment is shown as remission so long as the land is allowed to lie fallow, and actually used as pasture.

Item No. 7.—This remission is generally in the form of a percentage reduction of assessment in proportion to the cultivation and the decrease in the amount of remission is a natural consequence of the falling off in the extent of cultivation.

The other items do not call for remark.

20. Ryotwar Settlement—*Beriz Deductions.*—These deductions are made in satisfaction of established claims in accordance with the terms of the existing settlement, and amounted in the year under report to Rupees 10,51,742 as particularized below :—

	Fasli 1285. RS.	Fasli 1286. RS.
1. Fees to Village Servants (Merahs)	10,04,728	9,14,855
2. Road-cess included in the land assessment...	83,979	81,006
3. Share of Revenue due to Inamdars, &c.	70,610	53,961
4. Remission from the quit-rent of certain Kattubady Service Inams in the Bellary District...	3,930	1,920
Total ...	11,63,247	10,51,742

The total remissions and deductions in Fasli 1286 compared with those of the previous years stand thus :—

	RS.
Fasli 1281	20,61,227
„ 1282	17,06,567
„ 1283	26,13,245
„ 1284	20,21,532
„ 1285	27,38,550
Average ...	22,28,224
Fasli 1286	61,61,226

The increase of remission in Fasli 1286 over the average of the five previous years is 39 lakhs of Rupees. The Board are of opinion that the remissions granted are by no means in excess of what the unprecedented nature of the season demanded.

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21. LAND REVENUE—*Ryotwar and Variations therein.*—After deducting the remissions, the net ryotwari demand, exclusive of miscellaneous revenue which will be noticed hereafter, was as follows :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	16,278,655	172,42,466	16,217,256	172,74,276	...	31,810	61,899	...
Wet	3,742,731	170,22,538	3,739,600	169,37,095	...	...	3,131	85,443
Total ...	20,021,386	342,65,004	19,956,856	342,11,371	...	...	64,530	53,633
Second-crop Assessment	...	5,59,109	...	4,96,166	...	...	...	62,943
Charge for water ...	...	23,99,328	...	20,71,887	...	...	...	3,27,941
Revenue of South Canara	...	12,82,882	...	12,83,816	...	934	...	...
Total ...	...	385,06,823	...	380,63,240	...	...	...	4,43,583
Deduct.								
Waste remissions ...	...	11,56,059	...	46,11,213	...	34,55,154	...	...
Other do. ...	...	27,38,550	...	61,61,226	...	34,22,676	...	...
Total ...	...	38,94,609	...	107,72,439	...	68,77,830	...	...
Remainder	...	346,12,214	...	272,90,801	...	...	...	73,21,413

	RS.
Bellary	13,60,493
Cuddapah	8,95,066
Madura	6,54,332
Nellore	6,35,098
Kistna	5,61,460
Kurnool	5,48,323
Chingleput	5,21,433
North Arcot	4,29,669
Tinnevelly	4,27,611
Salem	3,95,499
South Arcot	3,89,864
Coimbatore	2,35,207
Tanjore	1,69,700
Trichinopoly	49,592
Godavery	34,839
Malabar	19,572
Ganjam	7,261
Vizagapatam	4,813
Total ...	73,39,832

The decrease of Rupees 73,21,413 is the result of a gross increase of Rupees 18,419 in the Nilgiris, and a gross decrease of Rupees 73,39,832 in all other districts. The increase in the Nilgiris is nominal, being due to the transfer of certain Amshoms from Malabar, and the decrease in the other districts is due to the highly unfavorable character of the season.

22. *Entire Land-revenue Demand including Permanently-settled Revenue, Jodi and Miscellaneous.*—Having in the foregoing paragraphs reviewed constituents of the ryotwar settlement, the Board will now proceed to explain the variations in the other branches of land revenue, viz., peishcush on permanently-settled estates, shrotriem jodi and quit-rent and miscellaneous.

The following is a comparative abstract of these items during Faslis 1285 and 1286 :—

——	Fasli 1285.	Fasli 1286.	Increase or Decrease.
	RS.	RS.	RS.
1. Peishcush on permanently-settled estates	51,38,877	51,38,248	— 629
2. Jodi and quit-rent on shrotriem and Inam villages.	6,20,814	6,22,438	+ 1,624
3. Miscellaneous	38,06,207	35,00,704	— 3,05,503
Total ...	95,65,898	92,61,390	— 3,04,508

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Collector of Kistna has been requested to explain the small amount in his district which has been completely surveyed.

23. LAND REVENUE PERMANENTLY SETTLED ESTATES.—These estates are distributed among fifteen districts. More than three-fourths are small properties paying under 5,000 Rupees per annum, while the number paying above one lakh is only eight.

						RS.
548	Estates paying below				...	5,000
67	above	Rs.	5,000	and below	...	10,000
40	do.	„	10,000	do.	...	20,000
11	do.	„	20,000	do.	...	30,000
7	do.	„	30,000	do.	...	40,000
2	do.	„	40,000	do.	...	60,000
1	do.	„	60,000	do.	...	70,000
4	do.	„	70,000	do.	...	90,000
1	do.	„	90,000	do.	...	1,00,000
1	do.	„	1,00,000	do.	...	1,50,000
2	do.	„	1,50,000	do.	...	2,00,000
2	do.	„	2,00,000	do.	...	3,00,000
2	do.	„	3,00,000	do.	...	4,00,000
1	do.	„	4,00,000	do.	...	5,00,000
639						

24. In the following estates there have been variations in the peishcush payable to Government resulting in a net decrease of Rupees 629 as particularized below :—

Decrease.

Districts.	Estates.	Amount. RS.	A.	P.	Remarks.
Ganjam	Mulagavalasa ...	70	0	0	The decrease is due to the reduction of Peishcush on account of Zemindari lands taken up for Public Works—*vide* G.O., dated 11th January 1877, No. 86.
Vizagapatam ...	Kurapam	9	0	0	Do. do. *Vide* G.O., dated 21st April 1876, No. 529.
Godavery ...	Vagayammapettah.	27	13	0	Do. do. *Vide* G.Os., dated 30th October 1876, No. 2,481 ; 17th January 1877, No. 215 ; 3rd November 1876, No. 2,568 ; and 3rd February 1877, No. 500.
	Tangellamudi ...	60	4	5	
	Viravullipolliem .	2	3	10	
	Narrainapuram...	17	11	4	
	Vasuntavada ...	4	5	9	
	Kirlampudi ...	23	14	0	
	Amberpettah ...	28	13	6	
	Yalamanchili ...	1	9	9	
Do.	Varidhanum ...	14	6	5	Do. do. *Vide* G.O., dated 10th February 1877, No. 776.
Do.	Nidadavole and Baharzulli.	41	15	11	Do. do. *Vide* G.Os., dated 7th August 1876 ; No. 1,860, 6th November 1876, No. 2,592 ; and 26th February 1877, No. 1,059.
	Total ...	223	1	11	
Kistna	Chevendra... ...	249	14	10	Do. do. *Vide* G. O., 26th March 1877, No. 1,232.
Nellore	Venkatagiri ...	17	10	10	Decrease due to the reduction of Peishcush on account of lands taken up for Public Works—*vide* G.O., dated 2nd March 1877, No. 896.
Chingleput ...	Santavelur ...	5	13	6	Do. do. *Vide* G.O., dated 11th June 1877, No. 1,945.

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Districts.	Estates.	Amount.	Remarks.
		RS. A. P.	
North Arcot ...	Naragunty ...	12 14 11	The decrease is due to the reduction of Peishcush on account of lands taken up for Public Works—*vide* G.O., dated 17th March 1877, No. 1,565.
Salem	Kokkalai	1 7 1	Do. do. *Vide* G.Os., dated 20th December 1876, No. 2,105; and 7th August 1876, No. 1,861.
	Kallayani... ...	12 2 3	
	Bommalakuppan.	1 0 10	
		14 10 2	
Tinnevelly . .	Kadamboo ...	30 3 7	Due to the reduction in the Peishcush on account of lands taken up for the Railway, and to remission of quit-rent consequent on relinquishment of certain minor Inams in the Zemindaries—*vide* G.Os., dated 14th and 26th September 1876, Nos. 1,269 and 1,340, respectively.
	Perurani	0 7 7	
	Nadavacurchi ...	3 6 0	
		34 1 2	
	Total ...	637 3 4	
		Increase.	
Godavery ...	Badrachellum and Rakapully.	9 0 0	The increase is due to the deduction made from the Peishcush in Fasli 1285 having been temporary.
	Net decrease ...	628 3 4	

No correct information is available in regard to the area occupied or cultivated in Zemindaries. The statistics available are given below:—

Districts.	Names of Zemindaries.	Area paying Revenue to Government as per Census Return of 1871. Cultivated and Cultivable.	Uncultivable.	Total.	Revenue realized by Zemindars as given in the Land-cess Statement.	Peishcush payable to Government, Fasli 1286.	—
		ACRES.	ACRES.	ACRES.	RS.	RS.	
Ganjam	Parlakimedy	254,720	68,480	323,200	* 4,50,319	87,825	* In 1875-76.
Vizagapatam ..	Vizianagaram	217,328	94,784	312,112	17,18,565	4,96,581	
	Bobbili	53,861	10,158	64,019	3,75,146	89,774	
Godavery ..	Pittapore	174,080	32,640	206,720	5,75,631	2,50,053	
	Nidadavole and Baharsali	120,320	17,920	138,240	2,82,544	1,19,414	
Kistna	Wayyur	292,480	66,560	359,040	† 3,39,674	95,443	† In 1876-77.
	Devarakota	79,360	35,200	114,560	* 1,84,943	81,397	
Nellore	Venkatagiri	Particulars not known.		1,845,920	‡ 8,96,329	3,77,085	‡ In 1874-75.
North Arcot ..	Karvetunggur	202,400	203,720	406,120	7,00,039	1,80,494	
	Kalastry	130,560	254,720	385,280	§4,68,118	1,76,790	§ In 1874-75 and 1875-76.
	Do.	Particulars not known.		334,080			
Madura	Ramnad	Do.	Do.	995,860	* 7,33,538	3,14,006	
	Shevagungah	Do.	Do.	469,760	* 8,47,975	2,88,317	
Tinnevelly ..	Ettiapuram	301,730	36,020	337,750	2,94,105	88,376	
	All other Estates paying a peishcush of less than Rs. 80,000.						
	Jeypore	Particulars not known.		8,346,240	Not known	16,000	
	Other Estates	4,647,401	2,229,398	6,876,799	‖ 87,52,254	24,76,693	‖ This appertains to 1871-72.
	Total ..	6,474,240	3,049,600	9,523,840	..	..	
		Particulars not known.		11,491,860	..	..	
	Total ..	..	..	21,015,700	1,66,19,175	51,38,248	

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25. LAND REVENUE—*Quit-rent on Shrotriems and other Inam Villages.*—The revenue under this head amounted to Rupees 6,22,438 or Rupees 1,624 more than in the previous year. The variations in the component items which give this result are explained below:—

	RS.
Fasli 1285...	6,20,814
„ 1286 ..	6,22,438
Increase ...	1,624

Increase.

	RS.
1. Quit-rent on an Inam village newly enfranchised in Cuddapah ...	791
2. Quit-rent on a small hamlet which has hitherto been treated as a minor Inam, but was treated as a whole village at the late settlement in Tinnevelly ...	1,310
Total ...	2,101

Decrease.

1. Reduction of quit-rent on account of lands taken up for public purposes ...	136
2. Amount deducted from the Jodi of certain Shrotriem villages in the Pattukottah Taluq on account of the pay of village establishment, there being no assets in the Government villages, Tanjore...	341
	477
Net increase ...	1,624

The number of villages which contributed the revenue under this head is 3,783, their area is about 1,502,860 acres, and the rental about Rupees 26,00,000.

	ACRES.	Quit-rent. RS.
Usual wet ...	269,622	2,36,070
Lands irrigated subject to a charge for water ...	20,219	9,738
Unirrigated ...	1,213,019	3,76,630
Total ...	1,502,860	6,22,438

26. LAND REVENUE—*Miscellaneous.*—The chief items which compose the miscellaneous part of the Land Revenue are noted below:—

	RS.
Fasli 1285 ...	38,06,207
„ 1286 ...	35,00,704
Decrease ...	3,05,503

	Fasli 1285. RS.	Fasli 1286. RS.
(1) Jodi on sundry, &c., Inams ...	12,47,511	12,25,662
(2) Charge for water on Zemindari and Inam, lands ...	7,94,887	7,59,033
(3) Revenue from rented villages ...	1,65,004	1,64,291
(4) Lands cultivated but not included in the Jamabundi ...	1,66,554	1,36,017
(5) Land cultivated without durkhast for which no puttas have been granted ...	61,294	75,994
(6) Receipts from Process Service Fees ...	2,27,395	1,34,894
(7) Rent of Islands situated in rivers ...	1,32,862	1,25,860
(8) Grazing tax or grass rent ...	1,41,329	91,355
(9) Tax on trees on unassessed lands ...	1,20,092	1,21,418
(10) Quit-rent and ground-rent in the town of Madras.	72,868	72,745
(11) Rent on Palmyra trees ...	81,910	69,929
(12) Cultivation of Porumboke lands ...	69,269	59,289
(13) Revenue derived from coir, the produce of Amindivi Islands in the South Canara District ...	26,538	51,667

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		Fasli 1285.	Fasli 1286.
		RS.	RS.
(14)	Revenue from Hill villages	44,673	42,713
(15)	Sale proceeds of waste lands, &c.	53,586	41,322
(16)	Commission on private estates under Government-management	18,636	30,516
(17)	Rent of gardens and topes	57,871	28,018
(18)	Quit-rent on bungalows and gardens...	23,164	22,837
(19)	Cultivation of jungle lands newly cleared by burning in the South Canara District	16,152	19,398
(20)	Rent on fruit trees	21,584	16,125
(21)	Amount recovered on account of Survey establishment employed in the estates under Court of Wards	11,834	12,226
(22)	Excess collection over the demand	24,735	12,025
(23)	Revenue from sequestered Inams	14,637	11,531
(24)	Revenue fines	15,949	10,877
(25)	Russums collected from Zemindaries	10,590	10,590
(26)	Water-tax on Ayen lands for which puttas have not been granted	7,909	9,844
(27)	Chunam shell-rent	9,016	9,577
(28)	Tax on backyards in excess of the limit allowed.	9,842	9,281
(29)	Double water-rate charged on lands irrigated without permission	5,555	8,500
(30)	Sale proceeds of trees	11,617	7,614
(31)	Revenue from lands assessed at favorable rates ...	6,004	6,614
(32)	Chank rent	7,141	241
(33)	Sundry other items under 5,000 Rupees	1,28,199	1,02,701
	Total...	38,06,207	35,00,704

	RS.
Item No. 2...	14,339
" 1...	11,559
" 4 and 5	8,653
" 12	2,314
Other items	7,608
Total	44,473

The above sum of Rupees 35,00,704 is exclusive of remissions and deductions, amounting to Rupees 44,473 as shown in the margin.

Item 1.—The net decrease of Rupees 21,849 has resulted from a gross increase of Rupees 7,591 in five and a gross decrease of Rupees 29,440 in twelve districts. The increase is chiefly in the Kistna District,* and is due to the quit-rent charged on excess found in minor Inams.

* Rupees 7,513.

The decreases are chiefly in the districts noted in the margin. In the first two, it is due to remission of quit-rent on Service Inams left waste, owing to the adverse nature of the season. In Tinnevelly, it is partly due to relinquishments, and partly to transfer of quit-rent on minor Inams to whole Inam villages. In Nellore it is due to remission of quit-rent on excess area erroneously charged. In North Arcot it is due to diminished cultivation under Dasabandum tanks owing to bad season, and to resumption of certain Inams of this description in the Palmanair Taluq.

	RS.
Cuddapah	15,412
Kurnool	7,312
Tinnevelly	2,400
Nellore...	2,287
North Arcot...	828

	RS.
Kistna	19,960
Godavery	17,208
Tinnevelly	1,579
Total ...	38,747

Item 2.—The net decrease of Rupees 35,854 has resulted from a gross increase of Rupees 38,747 in three and a gross

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	RS.		RS.
* Cuddapah ...	14,579	Tanjore ...	1,207
Kurnool ...	14,511	Trichinopoly	1,014
North Arcot	9,548	Coimbatore	679
South Arcot	8,498	Vizagapatam	401
Madura ...	7,716	Salem... ...	267
Nellore ...	6,789		
Bellary ...	6,199	Total ...	74,601
Chingleput	3,193		

† Rupees 14,720.

decrease of Rupees 74,601* in thirteen districts owing to the failure of the rains.

Item 5.—The increase in this item exists chiefly in Bellary†, and is due to the charge of prohibitory assessment on lands cultivated without durkhast in tank-beds, &c.

Item 6.—The decrease of Rs. 22,501 under this item is owing to the limited number of processes issued in consequence of the famine.

Item 7.—The net decrease of Rupees 7,002 is chiefly made up of an increase of Rupees 10,167 in the Kistna District, and a decrease of Rupees 17,147 in the Godavery District. In the former it is due to a large extent of new accretions having been sold in the year under report, and in the latter it is owing to the offer of considerably lower rents for them than in the previous year, in consequence of the damage caused by the freshes in September 1875; some were covered with sand and others in great part washed away.

‡ Rupees 43,450.

Item 8.—The decrease is chiefly in Nellore‡ where the pasture farms were not rented out on account of the famine.

Item 11.—The decrease is nominal. It is owing to incorporation of the tree-tax with the land assessment in Tinnevelly.

Item 13.—The increase is chiefly due to sale of a larger quantity of coir during the year under report, and the realization of higher prices than in the preceding year.

Item 16.—The increase exists chiefly in the marginally-noted districts. In Tinnevelly it is due to commission for two Faslis 1284, and 1285 from the estates under the Court's management having been drawn and credited in the accounts of the year under report. In Madura the increase is owing to the charge of commission upon the collections of chuttrum villages in the Ramnad Estate, and Devastanam villages in certain other estates, whilst in Tanjore, the small increase results from the commission on certain estates for Fasli 1284, having been brought to account in the year under report instead of in Fasli 1285.

	RS.
Tinnevelly	9,617
Madura	2,028
Tanjore	1,411

Items 17 *and* 20.—The decrease in these two items is chiefly due to the transfer of a portion of the Revenue under these heads to Forest and Jungle Conservancy Funds under G.O., dated 16th August 1876, No. 1,112.

Item 32.—The decrease in this item exists in Tinnevelly, and is due to the chank fishery which had been let out on contract up to Fasli 1285, having been placed under Circar management in the year under report. The diving operations were duly carried on, and 282,737 shells were gathered this year; but as the tenders were made and accepted rather too late, no revenue could be realized under this head within the fasli.

G.O., dated 15th November 1876, No. 1,680.

The remaining items do not call for remark.

27. The total land-revenue demand including miscellaneous was—

	RS.
Fasli 1285	441,78,112
Do. 1286	365,52,191
Decrease ...	76,25,921

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The decrease in the land-revenue demand is on the whole less than the Board expected.

The following figures exhibit the proportion of the revenue derived from irrigated lands, and that altogether independent of irrigation.

	Fasli 1285. RS.	Fasli 1286. RS.
Revenue derived from lands charged as irrigated ...	193,63,632	155,80,362
Do. do. as unirrigated ..	184,06,800	145,38,287
Revenue derived from lands with regard to which it cannot be ascertained how much is due to irrigation and how much is not	64,07,680	64,33,542
Total...	441,78,112	365,52,191

	Fasli 1285. RS.	Fasli 1286. RS.
Permanently settled	51,38,877	51,38,248
Revenue of South Canara	12,68,803	12,95,294
Total...	64,07,680	64,33,542

	RS.
Fasli 1285	6,519
Do. 1286	2,510
Decrease...	4,009

28. LAND REVENUE—*Special items —Lands held on Cowle.*—The subjoined abstract shows the particulars of lands held on cowle during the Fasli 1286:—

—		Extent.	Assessment.
		ACRES.	RS.
Cowle as per last year		39,813	18,069
Deduct—Land brought to full assessment and land abandoned		8,330	11,358
Remainder...		31,483	6,711
Add—New Cowle		1,498	1,723
Total...		32,981	8,434
Deduct—	RS.		
Remission on account of waste	1,734		
Do. of cowle	4,190		
Total Remissions...		...	5,924
Net Beriz...		...	2,510

	RS.		RS.
South Canara...	955	Kurnool... ...	12
Ganjam... ...	947	Bellary... ...	6
Malabar... ...	439		
Madura... ...	130	Total...	2,510
Salem	21		

From the above it will be observed that the extent of land on cowle was acres 32,981 paying to Government under the conditions of the cowles only Rupees 2,510. The lands held on this tenure are in the districts noted in the margin.

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	Number of Villages.	Portion of Villages.	Revenue for Fasli 1286.
			RS.
Chingleput... ...	2	...	1,958
Madura	4	1	4
Tanjore	...	1	165
Total...	6	2	2,127

	RS.
Fasli 1285	6,356
Do. 1286	2,127
Decrease...	4,229

29. Land Revenue—*Special items—Amani.*—The number of villages settled on the Amani system, that is on the basis of a division of the produce between the ryot and Government, was six, besides portions of two other villages. The actual value at the current selling price of the Government share of the produce amounted to only Rupees 350, which, added to the money-rents collected, made up a total of Rupees 2,127 against Rupees 6,356 in the previous year. The decrease is due to the adverse nature of the season.

30. Land Revenue—*Special items—Cultivation of Special Crops.*—The subjoined table shows the extent of cultivation of sugar-cane, cotton, and indigo :—

Districts.	Sugar-cane.		Cotton.		Indigo.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ganjam...	4,882	4,339	12,675	13,238	896	972
Vizagapatam	8,256	12,389	12,900	20,303	3,783	5,766
Godavery	9,332	8,432	14,265	18,878	2,225	2,312
Kistna	...	...	229,583	211,619	43,052	29,169
Nellore	17	4	22,303	7,708	59,852	31,836
Cuddapah	3,778	2,811	85,701	34,286	64,595	19,493
Bellary	8,801	7,783	385,596	44,718	10,358	420
Kurnool	963	906	244,130	85,026	40,636	16,977
Madras...	40	8	...	...	...	...
Chingleput	41	34	3	3	5,944	3,401
North Arcot	4,870	4,394	263	214	13,728	8,929
South Arcot...	2,578	2,770	16,442	9,407	65,967	38,202
Tanjore	300	280	4,060	3,965	472	491
Trichinopoly	2,015	1,783	43,186	37,228	798	425
Madura	298	232	95,429	73,937	72	14
Tinnevelly	199	176	281,569	213,492	245	186
Coimbatore	3,058	2,353	184,520	140,393	...	...
Nilgiris...	...	...	...	...	...	...
Salem	1,798	1,554	12,630	11,507	2,087	1,934
South Canara	898	840	184	158	...	...
Malabar	...	...	...	...	...	...
Total ...	52,094	51,538	1,645,389	926,115	314,710	160,517
Government	27,946	25,397	1,045,406	614,850	239,149	125,958
Inam lands	6,946	6,537	399,095	160,640	60,533	24,318
Zemindaris	17,202	19,604	200,888	150,625	15,028	10,241
Total...	52,094	51,538	1,645,389	926,115	314,710	160,517

The large increase under sugar-cane in Vizagapatam is due to more complete accounts having been obtained from Zemindari tracts in Fasli 1286. The decrease in the other districis is owing to deficient rainfall. The cotton cultivation fell off by 43 per cent. and the indigo by 49 per cent., and in many places the lands cultivated gave no yield whatever owing to the absence of rain.

31. Land Revenue—*Rate of Assessment.*—The subjoined table shows the average rate of assessment charged per acre for dry and wet lands in each district :—

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Districts.	Dry.						Wet.					
	Extent.	Assessment.	Average.				Extent.	Assessment.	Average.			
	ACRES.	RS.	RS	A.	P.		ACRES.	RS.	RS.	A.	P.	
Ganjam	116,092	1,41,721	1	3	6		184,894	5,24,862	2	13	5	
Visagapatam	53,399	59,786	1	1	11		24,350	1,27,830	5	4	0	
Godavery	419,994	7,15,592	1	11	3		256,808	7,39,874	2	9	4	
Kistna	1,485,875	22,38,838	1	8	1		176,472	8,91,926	2	3	6	
Nellore	649,080	7,99,885	1	3	9		99,828	5,67,758	5	11	0	
Cuddapah	700,497	5,54,270	0	12	8		61,923	4,39,762	7	1	8	
Bellary	1,303,123	6,46,137	0	7	11		73,149	3,72,278	5	1	5	
Kurnool	821,272	8,00,693	0	15	7		18,406	1,14,491	6	3	6	
Chingleput	156,370	2,27,501	1	7	3		199,984	7,27,664	3	10	3	
North Arcot...	428,087	5,98,935	1	6	5		135,546	8,01,666	5	14	8	
South Arcot	938,246	15,91,918	1	11	2		231,318	12,41,628	5	5	11	
Tanjore	298,909	3,71,308	1	3	2		721,776	35,35,226	4	14	4	
Trichinopoly	829,062	7,77,185	0	15	0		126,891	5,48,095	4	4	6	
Madura	745,660	9,59,680	1	4	7		110,958	4,62,897	4	2	9	
Tinnevelly	1,177,018	9,19,133	0	12	6		154,988	14,28,828	9	3	6	
Coimbatore	2,225,258	19,78,525	0	14	3		81,940	6,11,849	7	7	6	
Nilgiris	88,464	61,350	0	11	1		1,274	3,382	2	10	6	
Salem	1,133,873	12,80,608	1	2	1		76,498	4,40,541	5	12	2	
Malabar	407,644	6,38,033	1	9	0		388,350	11,67,107	3	0	1	
Total...	13,977,918	153,61,048	1	1	7		3,154,838	142,42,664	4	8	3	

32. Extra sources of Revenue.—The Board having reviewed in the preceding paragraphs the settlement of the land-revenue, now proceed to notice the other heads of revenue under their control which are classed as "extra sources" of revenue, and are six in number. The revenue from each for the present and previous faslis are compared in the following abstract:—

—		Fasli 1285.	Fasli 1286.	Increase or Decrease.	
		RS.	RS.		RS.
1. Excise on Spirits and Drugs (Abkári)		64,52,867	61,61,086	—	2,91,781
2. Income-tax		161	1,065	+	904
3. Sea-customs		26,69,251	20,18,878	—	6,50,373
4. Land-customs		2,49,734	1,59,776	—	89,958
5. Salt		132,70,055	130,49,207	—	2,20,848
6. Stamps ...	Judicial or Court Fees	32,62,113	32,20,829	—	41,284
	Non-Judicial	17,61,332	18,15,573	+	54,241
	Total Stamps ...	50,23,445	50,36,402	+	12,957
	Total ...	276,65,513	264,26,414	—	12,39,099

33. *Abkári.*—The revenue under this head is raised by the taxation of country spirits, and toddy, and by the issue of licenses for the sale of European wines and liquors and country-brewed beer. The revenue demand under each of the above heads is shown below:—

	Fasli 1285.	Fasli 1286.
	RS.	RS.
1. Arrack or Country Spirits	41,89,451	38,79,923
2. Toddy	22,25,774	22,42,420
3. License fees and Miscellaneous	37,642	38,743
Total ...	64,52,867	61,61,086

Note.—Second crop and water-tax are not taken into account in the average. In the Kistna and Godavery Deltas and part of Kurnool the wet land is separately assessed and the water is charged for at a uniform rate. In the rest of the Presidency a consolidated wet assessment is charged. The amount entered against Kurnool under wet includes the water-rate charged on such lands.

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34. *Arrack or Country Spirits.*—The revenue under this head is raised by the undermentioned three different modes, viz.:—

I. Excise.

II. Assignment in farm of the exclusive privilege of manufacture and sale.

III. Amani or direct management.

Excise.—Under this system the manufacture, and sale of arrack in particular tracts, generally whole districts, is assigned to contractors on condition of their paying duty at fixed rates per gallon issued for consumption, 5 per cent. being allowed free to cover wastage in distribution and sale, and subject to several other conditions in regard to the prices to be charged, and strength at which liquor is to be sold. The contractors also guarantee the payment of a certain sum as minimum revenue in the event of the duty on actual issues falling below that amount. The subjoined statement shows the amount so guaranteed in the several excise districts, and the actual realizable demand in Faslis 1285 and 1286:—

Districts.	Amount guaranteed.	Demand of Fasli 1285.	Demand of Fasli 1286.
	RS.	RS.	RS.
Ganjam	66,000	74,705	82,392
Vizagapatam	*93,600	1,03,924	1,00,849
Nellore	61,000	61,000	61,000
Chingleput	†1,75,000	85,605	47,084
Bellary Cantonment ...	1,00,600	1,28,599	1,16,313
North Arcot...	2,42,000	2,90,741	2,42,000
South Arcot...	1,24,000	1,36,058	1,44,437
Tanjore	1,80,000	1,80,000	95,530
Trichinopoly...	1,10,000	1,10,000	1,10,000
Coimbatore	2,70,000	1,56,507	1,23,881
Nilgiris...	80,500	80,204	87,112
Salem	3,41,000	2,73,168	1,66,395
Total ...	18,43,700	16,80,511	13,76,993

Compared with the demand of Fasli 1285 the decrease in the demand of Fasli 1286 is conspicuous only in the districts of Chingleput, North Arcot, Tanjore, Coimbatore, and Salem. The decrease in Chingleput is entirely due to the low sales of arrack owing to the exceptionally bad season. The Collector of North Arcot states that the falling off in that district is attributable to the bad season, in consequence of which the arrack renters of the district suffered considerable loss. In Tanjore, Coimbatore and Salem, duty is levied under orders of Government only on actual issues of liquor, without reference to the amount guaranteed, and the amount shown as demand in Faslis 1285 and 1286 represents only the duty on liquor actually issued, except in the case of Tanjore, in which last year, the guaranteed sum was erroneously shown as the demand. The decrease in these districts is due to the distress which prevailed during the year, and in Salem it is also due to reduction of the demand on account of overpayments made in Fasli 1285. In Vizagapatam the renters under the excise system are allowed to distil, and sell unexcised liquor in certain tracts subject to the payment of 80 per cent. of their collections to Government. The amount so payable by the renters (Rupees 61,351) is included in the demand. The guarantee includes this item.

* Exclusive of some taluqs under amani and rent.
† Includes guarantee for toddy; the exact amount due to arrack and toddy respectively cannot be determined.

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The following are the districts in which the right of selling country spirits was farmed out:—

Districts.	Demand, Fasli 1285.	Demand, Fasli 1286.
	RS.	RS.
Vizagapatam	* ...	11,500
Godavery	2,13,489	1,96,717
Kistna	1,94,800	1,76,842
Cuddapah	2,16,095	2,16,230
Bellary, exclusive of Cantonment ...	3,01,950	3,01,950
Kurnool	1,36,700	1,36,700
Madura	2,05,250	1,98,250
Tinnevelly	1,37,000	1,37,000
South Canara	82,600	80,250
Malabar	1,55,400	1,55,400
Total ...	16,43,284	16,10,839

The slight decreases are due to resale of certain farms in consequence of the inability of the original renters to pay the rent.

Amani or direct management.—This system prevails only in the Town of Madras within the limits of the High Court's Original Jurisdiction, and a circle extending eight miles beyond such limits. Arrack is purchased by Government from contractors, and supplied to shopkeepers, each shopkeeper agreeing to sell a certain number of gallons per diem, and to pay for the quantity at a fixed price.

The abkári of the Jeypore country, with the exception of the taluqs of Gunapur and Royaghada, is farmed to separate renters under the management of the Special Assistant Agent. This amount is shown under amani by the Collector, though strictly speaking it ought to come under rents. The amani demand in these two districts stands thus:—

	Fasli 1285.	Fasli 1286.
	RS.	RS.
Madras	8,33,162	8,65,165
Vizagapatam	32,494	26,926
Total ...	8,65,656	8,92,091

The increase in Madras is due to the briskness of the labor market in consequence of the unprecedentedly heavy grain traffic, and the decrease in Vizagapatam is owing chiefly to the transfer of a portion of the revenue to rented arrack.

35. *Toddy.*—Except in Chingleput and the town of Madras, the toddy revenue is rented out for fixed sums. In Chingleput it is rented to Mr. Pritchard, the farmer of the arrack revenue, on the condition that he pays to Government 90 per cent. of his net collections. In Madras toddy shops are divided into certain classes according to the number of cocoanut or palmyra trees assigned to each, and there is a fixed rent for each class. Besides the regulated number of trees, any shopkeeper is allowed to use additional trees without limit on the payment of one anna for every eight trees per diem. The trees from which toddy is to be drawn are stamped or registered by Government officers. The subjoined statement shows the toddy revenue of each district in Faslis 1285 and 1286.

* Included under Amani.

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Districts.	Fasli 1285.	Fasli 1286.
	RS.	RS.
1. Ganjam	9,966	9,966
2. Vizagapatam	37,998	37,072
3. Godavery	82,120	82,689
4. Kistna	64,370	64,370
5. Nellore	17,970	17,970
6. North Arcot	1,06,110	1,20,580
7. Cuddapah	17,112	17,112
8. Kurnool	90,830	90,830
9. Bellary	3,54,800	3,54,800
10. Salem	1,35,530	1,27,730
11. Coimbatore	90,900	90,900
12. Trichinopoly	39,790	39,790
13. Tanjore	3,23,000	3,23,000
14. Madura	75,200	79,998
15. Tinnevelly	44,050	44,050
16. Malabar	99,250	99,250
17. South Canara	59,800	59,800
18. Chingleput	1,24,135	1,27,916
19. South Arcot	1,30,000	1,30,000
20. Madras	3,22,843	3,24,597
Total ...	22,25,774	22,42,420

36. LICENSE FEES—*Miscellaneous Revenue.*—The revenue raised under this head is shown below:—

Districts.	Fasli 1285.	Fasli 1286.
	RS.	RS.
1. Ganjam	849	418
2. Vizagapatam	619	686
3. Chingleput	406	186
4. North Arcot	735	895
5. South Arcot	512	530
6. Nellore	378	167
7. Tanjore	478	569
8. Trichinopoly	707	525
9. Coimbatore	826	604
10. Nilgiri	20,013	* 13,289
11. Salem	390	996
12. Godavery	327	1,438
13. Kistna	717	486
14. Cuddapah	311	48
15. Bellary	1,677	504
16. Kurnool	120	176
17. Madura	526	† 5,473
18. Tinnevelly	412	445
19. South Canara...	254	370
20. Malabar	3,013	3,598
21. Madras	4,372	7,340
Total ...	37,642	38,743

* This includes excise on country-brewed beer, Rupees 11,939.

† This includes Rupees 4,659, the balance due by a deceased renter for Faslis 1276 and 1277 and recovered by the sale of his estate, though the demand had been formerly struck off the accounts.

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The total abkári revenue demand for Faslis 1285 and 1286 is shown hereunder:—

Districts.	Fasli 1285.	Fasli 1286.
	RS.	RS.
1. Ganjam	85,520	92,776
2. Vizagapatam	1,75,035	1,77,033
3. Chingleput	2,10,146	1,75,186
4. North Arcot	3,97,586	3,63,475
5. South Arcot	2,66,570	2,74,967
6. Nellore	79,348	79,137
7. Tanjore	5,03,778	4,19,099
8. Trichinopoly	1,50,197	1,50,315
9. Coimbatore	2,48,233	2,15,385
10. Nilgiris	1,00,217	1,00,401
11. Salem	4,09,088	2,95,121
12. Godavery	2,95,936	2,80,844
13. Kistna	2,59,887	2,41,698
14. Cuddapah	2,33,518	2,33,390
15. Bellary	7,87,026	7,73,567
16. Kurnool	2,27,650	2,27,706
17. Madura	2,80,976	2,83,721
18. Tinnevelly	1,81,462	1,81,495
19. South Canara...	1,42,654	1,40,420
20. Malabar	2,57,663	2,58,248
21. Madras	11,60,377	11,97,102
Total ...	64,52,867	61,61,086

37. *Income Tax.*—The amount under this head (Rupees 1,065) consists of tax on interest on certain promissory notes due when the Act was in force, but drawn in the year under report, and the tax calculated on the arrear allowance of Rupees 50,000 paid during the year to the widow of the ex-Zemindar of Hautghur in the Ganjam District.

38. SEA CUSTOMS.—The trade by sea yielded a revenue of Rupees 20,18,878, or Rupees 6,50,373* less than that in Fasli 1285. The decrease is chiefly in the districts noted in the margin. In Tanjore it is mainly in the export duty, and is due to a diminution in the quantity of rice, and paddy exported to Ceylon in consequence of the famine. The decrease in Madras is attributable partly to decrease in the imports of cotton twist and yarn, cotton piece-goods, gold and silver lace and thread, metals and malt liquor, and partly to the abolition of the export duty on hides and skins under the Tariff Act XVI of 1875. The decrease in the Godavery District is due to the abolition of duty on the principal articles of export, and to the temporary exemption from duty of paddy, and rice supplied to Pondicherry and Karical. The falling off in Ganjam is due to a decrease in the number of articles upon which duty is leviable, and to the exportation, free of duty, of rice to Pondicherry and Karical. Exportation of rice to foreign ports fell off greatly in Fasli 1286 owing to the demand in the southern districts of the Presidency. The decrease in South Arcot is in export duty, and is due to the very limited export of paddy and rice in consequence of the poorness of the yield and to the high prices obtainable for the produce locally. The decrease in Tinnevelly is due to the fact that the Indian Tariff Act was in full operation throughout the year under report, and to the greatly reduced import of cotton piece-goods owing to the impoverished condition of the bulk of the ryots throughout the year. A statement showing

	RS.
* Fasli 1285	26,69,251
„ 1286	20,18,878
Decrease ...	6,50,373

	RS.
Tanjore	2,17,296
Madras	1,94,061
Godavery	68,497
Ganjam	60,394
South Arcot	52,587
Tinnevelly	47,064

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the amount of duty collected on imports and exports in each district in the Presidency of Madras for Faslis 1285 and 1286 is subjoined :—

Districts.	Import Duty.		Export Duty.		Miscellaneous.		Total.	
	1285.	1286.	1285.	1286.	1285.	1286.	1285.	1286.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	1,006	1,308	65,310	4,481	890	1,028	67,206	6,812
Vizagapatam	4,811	6,908	12,049	1,172	801	842	17,661	8,922
Godavery	6,159	8,267	96,924	26,246	657	730	1,03,740	35,243
Kistna	1,581	376	6,405	13,368	911	783	8,897	14,527
Nellore	...	...	...	...	101	544	101	544
South Arcot	5,654	7,615	74,464	19,697	1,209	1,428	81,327	28,740
Tanjore	1,26,027	1,16,891	4.16,108	2,10,648	4,765	2,065	5,46,900	3,29,604
Madura	7,068	5,818	2,179	1,474	821	1,124	10,068	7,916
Tinnevelly...	1,14,650	71,090	4,229	159	1,295	1,861	1,20,174	73,110
South Canara	20,264	22,290	23,528	15,500	1,200	1,061	44,992	38,851
Malabar	35,702	35,532	1,967	2,506	5,701	5,817	43,370	43,855
Fort St. George	14,62,766	13,22,586	1,40,652	85,490	21,397	22,678	16,24,815	1,430,754
Total ...	17,85,688	15,98,176	8,43,815	3,80,741	39,748	39,961	26,69,251	20,18,878

39.—Land-customs.—The revenue under this head is contributed by the districts noted in the margin. The decrease in Tanjore of Rupees 80,153 is owing to ships not having landed betel-nut, and cotton piece goods at Karikal as in the previous years, and to non-exportation of rice and paddy in consequence of the famine. The decrease in South Arcot is due to removal of the duty from articles which contributed to the revenue in the previous fasli under the old Tariff Act, and to the reduced demand for goods apart from food grains on account of the famine.

	Fasli 1285.	Fasli 1286.
	RS.	RS.
Tanjore	1,87,885	1,07,732
South Arcot	59,700	45,395
Malabar	2,031	6,582
Godavery	118	54
Ganjam	...	13
Total ...	2,49,734	1,59,776

	RS.
Exports	8,472
Imports	5,844

The decrease in the imports of European liquor into this district was more than 50 per cent. ; it is explained to be due probably to importation direct from Madras after the opening of the Railway between Madras and Cuddalore in January 1877. The amount entered in Ganjam is the sale proceeds of the building originally erected for the inter-provincial traffic office at Rumbah.

40. Salt.—The salt-revenue of Fasli 1286 was Rupees 2,21,538 less than that of the previous fasli. The subjoined statement shows in one view the results of Fasli 1286 compared with those of Fasli 1285 :—

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Items.	Fasli 1285.		Fasli 1286.	
	Quantity.	Amount.	Quantity.	Amount.
	IN. MDS.	RS.	IN. MDS.	RS.
Sea-salt.				
Home consumption	3,175,486	64,53,549	3,058,540	61,61,953
Inland do.	3,178,036	65,05,984	3,218,371	65,49,914
Exportation by sea	719,580	91,796	226,560	33,560
Sold to French Government	57,250	8,224	56,335	8,320
Supplied to other districts on Government account	...	...	...	...
Miscellaneous	...	1,75,485	...	2,80,112
Total ...	7,130,352	132,35,038	6,559,806	130,33,859
Earth-salt in Cuddapah	...	10,376	...	7,506
Do. in Bellary	...	19,452	...	3,895
Do. in Kurnool	...	5,851	...	3,919
Grand Total ...	7,130,352	132,70,717	6,559,806	130,49,179
Decrease ...	...	...	570,546	2,21,538

The decrease of Rupees 2,21,538 noticed above is the result of a gross increase of Rupees 8,38,326 in six districts and a gross decrease of Rupees 10,59,864 in the remaining ten districts as noted below:—

Districts.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ganjam	19,63,960	23,67,517	4,03,557	...
Vizagapatam	6,76,948	6,45,357	...	31,591
Godavery	6,35,541	6,50,285	14,744	...
Kistna...	8,90,284	8,64,466	...	25,818
Nellore	11,35,639	7,56,889	...	3,78,750
Cuddapah	10,376	7,506	...	2,870
Bellary	19,452	3,895	...	15,557
Kurnool	5,851	3,919	...	1,932
Madras	380	261	...	119
Chingleput	28,85,035	31,36,165	2,51,130	...
South Arcot	7,00,804	7,52,963	52,159	...
Tanjore	13,84,644	13,06,954	...	77,690
Madura	4,61,228	5,15,134	53,906	...
Tinnevelly	11,37,650	12,00,480	62,830	...
South Canara	5,19,396	3,70,960	...	1,48,436
Malabar	8,43,529	4,66,428	...	3,77,101
Total...	132,70,717	130,49,179	8,38,326	10,59,864
Net...	...	...	...	2,21,538

The increase in Ganjam is due (1) to the modification of the Bengal restrictive rules, (2) to the abolition of the Inland-customs line which formerly prevented Ganjam salt from entering the Central Provinces without payment of further duty, and (3) to the anticipated deficiency at the northern depôts of the Vizagapatam District, and Pooree Arungs causing a great and unusual rush of traders at the end of the year for Ganjam salt. In Vizagapatam the decrease is owing to the unfavorable nature of the

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season for salt culture, rain having fallen every month from January 1877 at all stations in the district, and to the discontinuance of sales at Kuppili and Konada for some months owing to the deficiency of stock. The increase in Godavery is attributed to the anicut canals having been kept open for a longer period than usual during the year, and to the more efficient check exercised by the special staff over the collection of spontaneous and earth-salt. The decrease in Kistna and Nellore is the result of the famine. Moreover, the Nizam's State Railway affords great facilities for the importation of Bombay salt into Hyderabad previously dependent on the Kistna and Nellore Districts for its supply. The increased consumption of earth-salt in the Ceded Districts, and of spontaneous and earth-salt in the south along the shore and creeks of the Pulicat lake have also contributed to the decrease in Nellore. The decrease in Cuddapah, Bellary, and Kurnool is due to the falling off in the manufacture owing to the enhancement of the rates of duty levied under G.O., No. 790, dated 28th July 1873, and to the prevailing distress. In Chingleput the increase is due to exportation of a large quantity of salt by rail to the inland districts and to Mysore. The increase in South Arcot is ascribed to there having been a larger demand for salt at Mercanum and Gundalam stations, partly owing to the superior quality of the article manufactured there. The increase in Tinnevelly and the decrease in Tanjore is due to the Tinnevelly salt which is said to be of superior quality having driven the Tanjore salt out of the Madura and Dindigul markets since the extension of the South Indian Railway to those places. In Madura the increase is attributed to the extension of the South Indian Railway. The decrease in South Canara is attributed to the prevalence of scarcity and famine above the ghauts in consequence of which the inland traders from Mysore and Coorg took food grains instead of salt as usual for their return load; secondly, to the large consumption by the poorer classes of illicitly manufactured earth-salt; and, lastly, to the large importations of Bombay and Goa salt by private traders and to the absence of an efficient preventive establishment to check smuggling. In Malabar the decrease is the result of the large importations of Bombay salt, the duty on which is paid at Bombay prior to its removal; it is also in a measure due to the Eastern Coast salt successfully supplanting the sales of the Government stocks both in parts of the district itself and in those adjacent to it, and to the season having afforded peculiar facilities for the manufacture of earth-salt.

41. *Quantitg in Store.*—The subjoined statement shows the stock on hand at the beginning and the close of Fasli 1286 in comparison with similar figures for Fasli 1285.

Items.	Fasli 1285.	Fasli 1286.
	IN. MDS.	IN. MDS.
Stock on hand at the beginning of the fasli	7,777,779	9,666,871
Receipts during the year	9,346,041	6,827,210
Total ...	17,123,820	16,494,081
Sales in the year	7,130,352	6,559,806
Transferred to other districts	...	...
Wastage written off	326,597	360,336
Total ...	7,456,949	6,920,142
Balance at the end of the year...	9,666,871	9,573,939
Deduct wastage ordered to be written off but not yet adjusted ...	360,338	362,266
Wastage now recommended to be written off as shown below ...	313,994	309,731
Total ...	674,332	671,997
Balance on hand ...	8,992,539	8,901,942

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It will be observed that the quantity of salt manufactured and brought to store in Fasli 1286 was considerably below that of Fasli 1285 in consequence of unseasonable rains and of the prevailing distress. The following statement shows the stock in hand at the close of the year in each district compared with the quantity annually sold on the average of the last five years :—

Districts.	Actual quantity on hand on 30th June 1877.	Annual sales on the average of the past five years.	Time for which stock will last at the rate of the annual sales.
	IN. MDS.	IN. MDS.	MONTHS.
Ganjam	394,812	801,483	6
Vizagapatam	124,668	248,748	6
Godavery...	376,990	303,433	14¾
Kistna	1,111,940	600,239	22
Nellore	1,001,734	643,139	18½
Chingleput	1,308,267	1,593,062	9¾
South Arcot	636,800	347,339	22
Tanjore	1,036,270	722,779	17
Madura	492,579	272,324	21¾
Tinnevelly	1,611,786	663,765	29
South Canara	376,366	257,594	17½
Malabar	429,730	450,551	11⅓
Total ...	8,901,942	6,904,456	15½

The stock on hand in some districts is considerably below the quantity required by rule, viz., two years' supply, in more important stations, and eighteen months in others. But it must be remembered that this is not all the stock available for Fasli 1287. The manufacturing season does not expire with the close of the fasli, and all the salt manufactured in the fasli is not brought to store before its close. In Ganjam and Vizagapatam the manufacture was comparatively limited owing to repeated interruptions by early and unseasonable rains, while in Chingleput the low state of the stocks is due to the shallowness of the canals, loss by the cyclone in May, and subsequent deficient manufacture owing to the adverse nature of the season even for salt culture. The intensity of the prevailing distress has more or less checked manufacture of salt every where, the ryots having resorted to the relief works at which they were able to earn daily wages. Arrangements were made for the despatch of a supply of Kistna salt to Ganjam, and it was ordered that the manufacture should continue at Tada and Sunnapagunta in the district of Nellore to supplement the stocks at the Madras Cotaurs in the Chingleput District.

42. *Wastage.*—The usual statement detailing the quantity of salt which Collectors have recommended to be written off the accounts of Fasli 1286 on account of wastage is subjoined :—

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Districts.	Contents of the heaps when stored.		Outturn of the heaps when sold.		Wastage. On Wholesale transactions at 5 per cent.		Wastage. On Retail Sales. Quantity.		Wastage. On Retail Sales. Percentage.	Wastage. Total. Quantity.		Wastage. Total. Percentage.	Value of the wastage Salt at the prime cost.			Value of the wastage Salt at the monopoly price.		
	IN. MDS.	SEERS.	IN. MDS.	SEERS.	IN. MDS.	SEERS.	IN. MDS.	SEERS.		IN. MDS.	SEERS.		RS.	A.	P.	RS.	A.	P.
Ganjam	1,129,064	32	1,077,511	0	18,960	0	32,593	32	4·34	51,553	32	4·56	3,243	3	4	1,07,278	2	7
Vizagapatam	326,975	0	319,060	0	...		7,915	0	2·42	7,915	0	2·42	593	10	0	15,830	0	0
Godavery	326,963	0	313,884	0	4,920	0	8,159	0	3·57	13,079	0	4·00	1,089	14	8	26,158	0	0
Kistna	462,898	0	433,048	0	12,720	0	17,135	0	3·21	29,855	0	6·45	2,373	4	8	59,710	0	0
Nellore	383,297	0	367,538	0	180	0	14,579	0	3·85	14,759	0	3·86	2,767	5	0	29,518	0	0
Chingleput	1,808,730	0	1,722,686	20	77,760	0	8,283	20	3·26	86,043	20	4·75	16,133	2	6	1,72,087	0	0
South Arcot	349,647	11	333,590	0	...		16,057	11	4·60	16,057	11	4·60	3,293	0	0	32,114	8	10
Do. supplied to French Govt.	43,200	0	41,215	18	...		1,984	22	4·59	1,984	22	4·59	5,909	0	0	3,969	1	9
Tanjore	693,784	0	657,972	0	21,600	0	14,212	0	5·16 5·62	86,709	0	5·27	4,269	0	0	73,418	0	0
	12,782	0	11,885	0	* 562	0	† 897	0	7·01	562	0		87	0	0	1,124	0	0
Madura	274,387	0	264,393	10	...		9,993	30	3·64	9,993	30	3·64	936	14	8	19,987	8	0
Tinnevelly	621,628	0	594,454	0	11,100	0	16,074	0	4·02	27,174	0	4·39	2,406	0	0	54,348	0	0
South Canara...	189,122	35	181,831	36	...		7,290	39	3·85	7,290	39	3·85	2,135	0	0	15,493	5	4
Malabar	146,316	0	139,562	0	6,486	0	268	0	1 61	6,754	0	4·61	3,292	0	0	15,618	10	0
Total...	6,767,794	33	6,458,626	4	153,726	0	155,442	34	4·21	309,168	34	4·57	58,523	6	10	6,26,654	4	6
					562	0				562	0							
					154,288	0				309,730	34							

* Salt weighed out to wholesale dealers to make good the deficiency above $2\frac{1}{2}$ per cent.—*vide* Collector's letter embodied in Board's Proceedings, 3rd April 1877, No. 1,484.

† Is the wastage in the salt transported from Vedarniem to Negapatam by canal.

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The rate of wastage in the retail sales exceeds the usual 5 per cent. in Kistna and Tanjore; this is stated to be due to the salt being old and having been in store for a length of time. The wastage in the other districts is moderate. The total wastage recommended to be written off the accounts amounts to 309,731 Indian Maunds inclusive of the 5 per cent. discount on wholesale transactions which has been since discontinued. The Collector of Vizagapatam requests sanction to write off a further quantity of 48,272 Indian Maunds found deficient in restoring the heaps damaged by the cyclone of October 1876 when the thatch coverings were blown down, and the heaps were exposed to heavy rain. The Board request that sanction may be accorded to write off this quantity also. The total quantity to be written off thus amounts to 358,003 Indian Maunds.

43. *Charges.*—The charges attending the administration of the salt monopoly during Fasli 1286 were less than those of the preceding year by Rupees 3,62,835 as detailed below:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Establishment	2,83,798	4,83,615	1,99,817	...
2. Travelling and tentage allowance	18,753	14,019	...	4,734
3. Famine batta	...	16,449	16,449	...
4. Saderward and Contingencies	17,256	20,961	3,705	...
5. Petty Construction and Repairs and petty works for manufacturing and storing salt	1,70,860	1,24,328	...	46,532
6. Purchase of salt and manufacturer's share.	11,63,171	6,46,312	...	5,16,859
7. Freight	641	...	...	641
8. Charges for conveying and storing salt ...	1,42,221	1,10,438	...	31,783
9. Cost and repair of machines	6,065	6,957	892	...
10. Cost of export salt and gathering and destroying spontaneous salt	4,087	10,438	6,351	...
11. Miscellaneous	33,105	43,605	10,500	..
Total ...	18,39,957	14,77,122	...	3,62,835

43. The increase in Item 1 is chiefly due to the cost of the Police guards having been debited to salt-revenue under G.O., dated 25th April 1876, No. 736, during the whole year, whereas in Fasli 1285 the charge was incurred for only three months. Item 3 is a special charge incurred under G.O., dated 5th January 1877, No. 41. The decrease in the quantity of salt manufactured noticed in paragraph 41 accounts for the large decrease in Items 6 and 8. The increase in Item 10 is the result of the season having proved unusually favorable for the formation of spontaneous salt. The decrease in Item 5 is due to the fact that no works of any great magnitude were executed during the year on account of the financial pressure. The variations under the other items call for no remark. The following statement shows the outlay under Petty Construction and Repairs in each district:—

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Districts.	Fasli 1285.	Fasli 1286	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ganjam	12,223	11,361	...	862
Vizagapatam	21,544	38,819	17,275	...
Godavery	11,716	2,009	...	9,707
Kistna	2,266	2,045	...	221
Nellore	4,674	10,964	6,290	...
Chingleput	59,550	23,740	...	35,810
South Arcot	13,131	7,649	...	5,482
Tanjore	27,291	7,759	...	19,532
Madura	3,893	3,553	...	340
Tinnevelly	6,116	10,788	4,672	..
South Canara	4,991	2,909	...	2,082
Malabar	3,465	2,732	...	733
Total ...	1,70,860	1,24,328	...	46,532

The increase in Vizagapatam is entirely due to the works executed in repairing the damages caused by the cyclone of October 1876, and that in Tinnevelly to the extension of the platforms.

After deducting the charges from the gross receipts, the net revenue compared with that of the three previous years was as shown below :—

—	Collections (gross Revenue.)	Charges.	Percentage of Charges to Receipts.	Net Revenue.
	RS.	RS.		RS.
Fasli 1283	126,81,560	16,05,403	12·6	110,76,157
Do. 1284	137,20,484	15,26,947	11·1	121,93,537
Do. 1285	132,70,717	18,39,956	13·8	114,30,761
Do. 1286	130,49,179	14,77,122	11·3	115,72,057

44. Stamps.—The revenue realized by the sale of stamps during Fasli 1286 amounted to Rupees 50,36,402. Of this Rupees 32,20,829 were derived from Court Fees Stamps and Rupees 18,15,573 from General or Non-Judicial Stamps. Compared with the revenue of Fasli 1285, there is a decrease of Rs. 41,284 under Court Fees Stamps, and an increase of Rupees 54,241 under General Stamps. The decrease in the former has resulted from a gross increase of Rs. 1,17,340 in seven and a decrease of Rupees 1,58,624 in fourteen districts as shown in the margin. The increase in Madras is due to the fees for the institution of suits before the High Court having been raised. That in South Arcot is stated to be owing to the large number of petitions presented to Revenue authorities, and to increased litigation and crime. The decrease in Tinnevelly is

	RS.
Fasli 1285	50,23,445
Do. 1286	50,36,402
Increase ...	12,957

Court Fees Stamps.	RS.	*General Stamps.*	RS.
Fasli 1285..	32,62,113	Fasli 1285...	17,61,332
Do. 1286...	32,20,829	Do. 1286...	18,15,573
Decrease ...	41,284	Increase ...	54,241

	Increase. RS.		Increase. RS.
Madras & Supt. of Stamps ...	30,725	Tanjore ...	5,012
South Arcot ...	16,108	Godavery ...	1,056
Malabar ...	44,172	Total ...	1,17,340
Ganjam ...	14,408		
Coimbatore ...	5,859		

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Decrease.

	RS.		RS.
Tinnevelly ...	35,999	Madura ...	4,394
Bellary ...	34,429	Nellore ...	1,394
Cuddapah ...	17,225	Nilgiris ...	768
North Arcot..	14,990	Trichinopoly.	592
Kurnool ...	11,323	Kistna ...	202
Chingleput ...	11,285		
Vizagapatam.	10,326	Total ...	1,58,624
Salem	8,471		
South Canara.	7,226		

Decrease.

Kurnool ...	16,347	Vizagapatam.	1,574
Bellary ...	13,621	Chingleput...	1,413
Kistna	7,326		
Salem	2,802	Total ...	45,106
Cuddapah ...	2,023		

Increase.

Tinnevelly ...	19,205	Tanjore ...	4,015
Madura ...	16,988	North Arcot..	3,684
South Arcot..	11,084	Nellore ...	545
Madras, and Supt. of Stamps ...	14,862	Godavery ...	538
		Ganjam ...	329
		South Canara.	226
Malabar ...	13,026		
Coimbatore ...	6,436	Total ...	99,347
Trichinopoly..	4,303		
Nilgiris ...	4,106		

attributable to the Courts having been adjourned twice within the fasli. No particular explanation is given for the variations in the other districts. The increase under Non-judicial Stamps is the result of a decrease of Rupees 45,106 in seven districts, and of an increase of Rupees 99,347 in the other districts as shown in margin. Both the increase and decrease are generally attributed to famine. In some districts the famine has increased transfers and mortgages of property, and monetary transactions generally, while in others it has reduced such transactions owing to the stoppage of agricultural operations. This difference in the results from one and the same cause is apparently owing to the difference in the circumstances and conditions of the people in different districts.

45. *Entire Current Demand, Collections and Balance under all Sources of Revenue.*—The entire demand collections and balance under all sources of revenue are exhibited in the subjoined table :—

Items.		Current Demand.	Collections.	Remissions.	Balance.	Subsequent collections and remissions up to 31st March 1878.	Balance.
		RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled		51,38,248	34,66,763	...	16,71,485	7,56,604	9,14,881
Jodi on Shotriem, &c.		6,22,438	3,15,648	...	3,06,790	1,51,330	1,55,460
Ryotwar...		272,90,801	181,35,936	...	91,54,865	54,85,947	36,68,918
Miscellaneous		35,00,704	22,07,123	...	12,93,581	6,30,147	6,63,434
Total ...		365,52,191	241,25,470	...	124,26,721	70,24,028	54,02,693
Excise on Spirits and Drugs (Abkári).		61,61,086	48,54,373	2,751	13,03,962	7,11,486	5,92,476
Income-tax		1,065	1,065	...	...	...	...
Sea Customs...		20,18,878	20,18,878	...	...	...	...
Land Customs		1,59,776	1,59,776	...	...	...	...
Salt		130,49,207	130,49,179	...	28	28	...
Stamps	Court fees	32,20,829	50,36,402	...	...	...	...
	Non-Judicial... ...	18,15,573					
Total ...		264,26,414	251,19,673	2,751	13,03,990	7,11,514	5,92,476
Grand Total ...		629,78,605	492,45,143	2,751	137,30,711	77,35,542	59,95,169

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46. The percentage of the balance at the end of March 1878 to the demand under each item of land revenue is as shown below :—

Permanently-settled revenue	17·8	per cent.
Shrotriem jodi	24·9	do.
Ryotwar and Miscellaneous	14·	do.

47. Current Balances—*Permanently-settled Revenue.*—The balance of permanently settled revenue at the end of March 1878 amounted, as shown in the margin, to Rupees 9,14,881 against Rupees 3,21,027 in the previous year. The large balance in Madura is due chiefly from the Zemindaries of Ramnad and Shevagunga. The postponement of the collection of peishcush on the Ramnad estate was sanctioned by Government in their Order, dated 26th February 1877, No. 835. As for the balance due by the Shevagunga estate, its collection was postponed for a time, as noted in the last year's report; one of the taluqs has, however, been since attached for the arrear, and the necessary steps will be taken to sell it eventually unless the new Zemindar discharges the debt meanwhile. Due measures have been adopted for the collection of the arrears from the remaining estates in the district. In North Arcot, the large balance is owing to the inability of the proprietors of permanently-settled estates who collected little or nothing from their tenants to pay up their dues to Government. The Government have sanctioned the suspension of collection of the peishcush of the Punganur* and Kalastry† Zemindaries, and allowed the proprietors to pay it by instalments. In Salem the balance is due by a number of small muttahs, and measures have been adopted for its speedy realization some of the estates having been already placed under attachment. The balance in Malabar is due by Sultan Ali Rajah, for which his property in the Laccadive Islands has been attached, and is held under Government management. The balances in all other districts are due to the suspension of coercive processes in consideration of the disastrous season. Collectors, however, are now taking active measures to ensure the early collection of the arrears.

	Amount of balance.	Percentage of balance to the demand.
	RS.	
Madura	5,72,620	71·6
North Arcot	2,12,352	43·6
Salem	51,675	11·5
Chingleput	24,002	22·6
Malabar	15,000	100
Kistna	9,449	3·2
Tinnevelly	8,691	2·8
Nellore	11,110	2·8
Vizagapatam	2,436	·2
Coimbatore	4,806	17·3
Ganjam	613	·1
Godavery	2,105	·3
South Arcot	22	·2
Total ...	9,14,881	17·8

* G.O., dated 25th June 1877, No. 2,100.
† G.O., dated 28th March 1878, No. 495.

48. Current Balances—*Shrotriem, Jodi and Quit-rent.*—This is spread over the districts noted in the margin and is due to the famine.

	Balance at the end of March 1878.	Percentage of balance to the demand.
	RS.	
Nellore	62,116	73·4
Kurnool	7,444	58·3
Bellary	15,749	54·2
North Arcot	10,890	45·8
Salem	16,284	38·7
Madura	3,358	30·1
Cuddapah	10,292	24·8
Chingleput	17,412	22·9
South Arcot	3,778	16·7
Trichinopoly	2,027	15·9
Ganjam	1,413	5·7
Tinnevelly	2,248	4·3
Kistna	1,136	3·4
Tanjore	1,206	1
Godavery	107	3
Total ...	1,55,460	24·9

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Ryotwar and Miscellaneous.

	Amount of balance at the end of March 1878.	Percentage of balance to the demand.
	RS.	
1. Nellore	6,42,352	68·2
2. Salem	6,94,570	52·2
3. Bellary	3,51,207	37·1
4. Coimbatore	7,34,972	31·9
5. Madura	3,02,410	30·3
6. Kurnool	2,61,852	29·4
7. North Arcot	3,81,225	29·1
8. Chingleput	98,243	22·1
9. South Arcot	4,33,439	16·6
10. Cuddapah	1,00,454	14·2
11. Nilgiris	10,085	14·0
12. Madras	4,207	5·4
13. Kistna	1,31,030	4·0
14. Tinnevelly	78,173	3·9
15. Ganjam	18,028	2·5
16. Trichinopoly	31,246	2·2
17. Vizagapatam	4,252	1·0
18. Godavery	17,520	0·5
19. South Canara	5,267	0·4
20. Tanjore	29,031	0·7
21. Malabar	2,789	0·1
Total ...	43,32,352	14·

49. Current Balances—*Ryotwar and Land Revenue, Miscellaneous.*—The balance under Ryotwar at the end of March 1878 was Rupees 36,68,918 or 13·4 per cent. of the demand against 2·1 per cent. in the previous year; and that under Miscellaneous amounted to Rupees 6,63,434 or 18·8 per cent. of the demand against 7 per cent. in the previous fasli. The balances under these two heads were distributed over the districts noted in the margin. In several districts in consideration of the deplorable condition of the landholders, collections were generally suspended, and the issue of coercive processes were postponed for a time, resort being had to coercive only in the case of well-to-do ryots who were able to pay the Government dues. With the improvement of the season, however, measures have been taken by Collectors of all districts to realize the outstanding balances as early as possible.

	Balance.	Percentage balance in this demand.
	RS.	RS.
1. Kurnool	1,01,771	44·7
2. Bellary	2,41,571	31·2
3. Cuddapah	70,819	30·3
4. North Arcot	70,407	19·3
5. Chingleput	18,471	10·5
6. Nellore	7,827	9·9
7. Salem	24,691	8·4
8. Madura	22,578	7·9
9. Kistna	18,777	7·8
10. Vizagapatam	11,265	6·3
11. South Canara	3,150	2·2
12. Ganjam	358	·4
13. Tinnevelly	569	·3
14. Malabar	175	·1
15. Tanjore	47	...
Total...	5,92,476	9·6

50. Current Balances—*Abkari.*—The balance was distributed over the districts noted in the margin. In several cases the balances result from the postponement of collections pending inquiry into the claims of the renters for remissions in consequence of the losses sustained by them during the famine. The claims are being settled and arrangements made for the collections of the sums for which the renters are held liable.

51. Arrears — *Demand Collection, and Balance under all Sources of Revenue.* —The subjoined tabular statement exhibits the arrear demand, collections and balance under Land and other Sources of Revenue up to March 1878 :—

Items.	Demand.	Collections within the Fasli.	Remissions.	Balance at the end of Fasli.	Subsequent Collections and Remissions up to March 1878.	Balance on 1st April 1878.			
						Recoverable and Doubtful.	Amount already sanctioned but not yet written off.	Irrecoverable now recommended to be written off.	Total.
	RS.	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
Permanently settled.	7,51,170	5,50,060	1,733	1,99,377	83,372	1,15,048	108	849	1,16,005
Shotriem Jodi	1,18,949	76,210	3,229	39,510	6,358	31,899	1,078	175	33,152
Ryotwar	35,85,772	25,83,133	1,67,661	8,34,978	1,65,145	5,28,251	65,849	75,733	6,69,833
Miscellaneous	11,89,622	5,16,441	99,700	5,73,481	2,20,340	2,71,738	16,733	64,671	3,53,141
Total...	56,45,513	37,25,844	2,72,323	16,47,346	4,75,215	9,46,936	83,768	1,41,428	11,72,131
Excise on Spirits and Drugs (Abkári) ...	4,84,978	3,71,411	42,277	71,290	8,910	43,871	358	18,151	62,380
Income Tax	3,115	...	2,106	1,009	556	453	...	...	453
Salt	...	...	...	...	...	...	...	...	...
Total...	61,33,606	40,97,255	3,16,706	17,19,645	4,84,681	9,91,260	84,126	1,59,579	12,34,964

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52. The arrear balance excluding collections and remissions up to March 1878 amounted to Rupees 12,34,964. Of this Rupees 84,126 consists of items, the remission of which had already been sanctioned, but which had not been written off the accounts before March 1878. Rs. 9,91,260, are classed as recoverable and doubtful, and Rs. 1,59,579 as irrecoverable. The portion made up of recoverable and doubtful arrears is distributed over the districts noted in the margin.

	RS.		RS.
Nellore ...	1,87,806	Tanjore ...	24,391
North Arcot.	1,68,780	Coimbatore..	18,417
Salem	1,27,067	Trichinopoly.	10,886
Chingleput..	1,00,085	Tinnevelly...	9,152
Kistna ...	63,010	Madras ...	7,331
Malabar ...	49,204	Vizagapatam.	6,032
Cuddapah ...	46,587	Kurnool ...	5,809
Bellary ...	39,502	South Canara.	2,973
Madura ...	39,150	Nilgiris ...	695
Godavery ...	30,309		
Ganjam ...	28,870	Total ...	9,91,260
South Arcot.	25,204		

53. The irrecoverable arrears will now be noticed.

54. *Permanently-settled Revenue.*—The arrears recommended to be written off under this head amount to Rs, 848-12-1, and appertain to the districts noted in the margin. The amount belonging to the Godavery District consists of Rs. 719, the annual remission due to the proprietor of Billimilli and Bayanagudem estates for Fasli 1285 on account of certain irrigation works common to the Zemindari and Government villages being in a state of disrepair, and of Rupees 64 the amount of reduction in the peishcush of the estates of Patavala and Gurajanapalli on account of lands taken up for public purposes. The amounts recommended to be written off in Salem, Madura and Vizagapatam are on account of lands taken up for public purposes.

	RS.	A.	P.
Godavery	783	9	0
Salem	48	1	10
Madura	14	13	11
Vizagapatam...	2	3	4
Total...	848	12	1

55. ARREARS IRRECOVERABLE—*Shrotriem Jodi and Quit-rent.*—The irrecoverable arrears recommended for remission under this head amount to Rupees 175-14-5. The grounds of recommendation as regards each of the items which comprise this sum are specified below:—

	RS.
On account of lands taken up for public purposes	73
On account of Shrotriem lands left waste in consequence of certain tanks not having been repaired by Government in Bellary	102
	175

56. ARREARS IRRECOVERABLE—*Ryotwar and Miscellaneous.*—The irrecoverable arrears recommended for remission under the two heads above specified amount to Rupees 1,40,403, Particulars are given below;—

	RS.
1. Amount irrecoverable by reason of death, desertion or insolvency of defaulters, including the assessment of lands put up for sale on account of arrears and bought in by Government ...	63,579
2. Assessment, quit-rent or water-rate improperly and erroneously charged	10,243
3. Quit-rent on Inams resumed and fully assessed	416
4. Assessment on lands found deficient on measurement	409
5. Do. or quit-rent of lands taken up for public purposes...	2,310
6. Do. or quit-rent of lands relinquished	2,633
7. Amount lost in embezzlement	1,044
8. Remissions settled after Jamabandi	11,956

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		RS.
9.	Quit-rent on Village Service Inams in Bellary usually written off, pending the revision of Village Establishment	3,734
10.	Difference between the old and new rates of assessment on certain villages transferred from North Arcot to the Chingleput District. Lower rates were introduced in North Arcot subsequently to the transfer of these villages, and consequently they remain charged with the old higher rates pending a general revision of assessment in the Chingleput District. The difference is written off annually	1,616
11.	Quit-rent and ground-rent due for more than six years in Madras, which cannot be collected	1,582
12.	Prohibitory assessment and water-tax charged on unauthorized cultivation but subsequently remitted	2,739
13.	Amount over-demanded	1,971
14.	Assessment on lands given in lieu of Service Inams	35
15.	Do. do. involved in Boundary disputes	1,187
16.	Water-tax charged on land which has been on inquiry adjudged to be usual wet and entitled to free irrigation in the Godavery District	7,797
17.	Excess charged on Inams, but subsequently remitted on inquiry in Nellore	18,918
18.	Arrears of second-crop assessment erroneously charged in certain villages transferred from the South Arcot to the North Arcot District ordered to be written off	4,112
19.	Arrears of Russums outstanding up to Fasli 1283 after the sale of defaulter's property, and also Russums charged by mistake in Fasli 1284 when the new rates of assessment were introduced in Nellore	1,192
20.	Arrears proposed to be written off for miscellaneous reasons ...	2,930
	Total ...	1,40,403

This sum of Rupees 1,40,403 includes the amounts withheld last year in Cuddapah, Nellore and Kistna for reasons explained in paragraph 62 of last year's report satisfactory explanation having now been furnished.

57. Abkari.—The irrecoverable arrears recommended to be written off appertain to Vizagapatam and Tinnevelly. Of the amount belonging to Vizagapatam, Rs. 5,716 are recommended on account of certain overpayments made by the arrack renters in Fasli 1285, and the remainder Rupees 1,542 is the amount due by the late toddy renter of Bobbili who is a pauper, and from whom as much of the arrears as could possibly be collected was recovered by resorting to coercive measures. Of the amount recommended to be written off in the Tinnevelly District, Rupees 500 are recommended in consideration of loss sustained by the renter of the Tenkasi Taluq in having had to make over in the middle of his lease the farm of two of the villages included in his rent to the renter of the Sankeraninarkovil Taluq as explained in the correspondence noted in the margin, and the remainder (Rupees 10,392) is recommended on the ground of the poverty of the renters.

	RS.	A.	P.
Vizagapatam	7,258	6	7
Tinnevelly	10,892	7	9
Total ...	18,150	14	4

Board's Proceedings, dated 25th August 1876, No. 2,209.

Board's Proceedings, 12th June 1875, No. 1,604.
Do. 21st „ „ „ 1,718.
Do. 19th Oct. „ „ 2,910.

58. The total irrecoverable arrears under the several heads of revenue now recommended for remission in the foregoing paragraphs amount to Rupees 1,59,579 as shown below, and the Board request the sanction of Government for this amount being written off.

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Districts.	Permanently settled.	Shotriem Jodi.	Ryotwar.	Miscellaneous.	Total.	Abkari.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	...	...	5,123 2 8	131 0 4	5,254 3 0	...	5,254 3 0
Vizagapatam	2 3 4	...	1,168 6 2	513 8 8	1,684 2 2	7,258 6 7	8,942 8 9
Godavery	783 9 0	7 12 1	5,931 12 10	16,541 11 7	23,264 13 6	...	23,264 13 6
Kistna	...	45 15 3	22,755 10 0	7,276 10 5	30,078 3 8	...	30,078 3 8
Nellore	...	...	1,314 0 0	21,867 1 5	23,181 1 5	...	23,181 1 5
Cuddapah	...	...	635 6 11	250 10 6	886 1 5	...	886 1 5
Bellary	...	102 3 9	2,290 7 6	6,459 9 7	8,852 4 10	...	8,852 4 10
Kurnool...	...	...	2,015 10 3	523 8 8	2,539 2 11	...	2,539 2 11
Madras	...	...	...	1,989 13 3	1,989 13 3	...	1,989 13 3
Chingleput	...	...	5,818 4 9	3,098 9 0	8,916 13 9	...	8,916 13 9
North Arcot	...	...	6,821 1 2	2,290 5 5	9,111 6 7	...	9,111 6 7
South Arcot	...	9 12 2	2,709 10 7	1,737 15 4	4,457 6 1	...	4,457 6 1
Tanjore	...	10 3 2	350 12 7	507 3 11	868 3 8	...	868 3 8
Trichinoply	...	...	1,921 12 3	248 11 10	2,170 8 1	...	2,170 8 1
Madura	14 13 11	...	2,429 15 6	181 1 8	2,625 15 1	...	2,625 15 1
Tinnevelly	...	...	406 4 8	43 7 6	449 12 2	10,892 7 9	11,342 3 11
Coimbatore	...	...	823 11 9	...	823 11 9	...	823 11 9
Nilgiri	...	...	5 0 0	...	5 0 0	...	5 0 0
Salem	48 1 10	...	11,983 6 4	729 12 5	12,761 4 7	...	12,761 4 7
South Canara...	...	...	544 6 2	261 5 0	805 11 2	...	805 11 2
Malabar	...	...	684 0 0	18 12 0	702 12 0	...	702 12 0
Total ...	848 12 1	175 14 5	75,732 14 1	64,670 14 6	1,41,428 7 1	18,150 14 4	1,59,579 5 5

59. The arrears recoverable and doubtful under all heads appertain to the districts and faslis shown in the accompanying manuscript statement of which the following is an abstract :—

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Items.	Faslis.																					Total.
	1265.	1266.	1267.	1268.	1269.	1270.	1271.	1272.	1273.	1274.	1275.	1276.	1277.	1278.	1279.	1280.	1281.	1282.	1283.	1284.	1285.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	...	...	...	...	...	...	...	...	...	...	...	...	...	343	548	543	1,060	4,609	16,946	22,818	68,176	1,15,048
Quit-rent on Shrotriem and Inam Villages ...	...	...	...	...	...	...	...	2	3	5	41	43	70	696	1,277	1,579	1,137	1,440	1,942	4,916	18,748	31,899
Ryotwar	2	29	92	185	201	197	198	185	172	612	1,183	1,914	3,022	7,071	7,767	10,698	16,891	25,769	42,177	96,324	3,13,567	5,28,251
Miscellaneous	...	...	...	...	16	1	25	78	376	2,962	1,251	2,179	1,001	3,261	2,988	8,559	20,397	21,763	29,732	48,273	1,28,876	2,71,738
Total ...	2	29	92	185	217	198	223	265	551	3,579	2,475	4,136	4,093	11,371	12,580	21,379	39,485	53,581	90,797	1,72,331	5,29,367	9,46,936
Abkári	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,817	...	3,114	1,762	31,178	43,871
Income-tax	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	443	10	...	...	...	453
Total ...	2	29	92	185	217	198	223	265	551	3,579	2,475	4,136	4,093	11,371	12,580	21,379	47,745	53,591	93,911	1,74,093	5,60,545	9,91,260

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60. *Comparative view of collections from all sources, current and arrears within the Fasli.*—The annexed table affords a comparative view of collections, current and arrears, under each head of revenue on account of present and previous years, the result being a very large net decrease of Rupees 1,85,85,258 in the amount actually brought into the Treasury within the fasli :—

	RS.
Fasli 1285	719,27,656
„ 1286	533,42,398
Decrease ...	185,85,258

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled...	44,90,765	10,20,879	55,11,644	34,66,763	5,50,060	40,16,823	...	14,94,821
Jodi on Shrotriem Villages	5,28,012	89,069	6,17,081	3,15,648	76,210	3,91,858	...	2,25,223
Ryotwar	317,09,251	25,38,551	342,47,802	181,35,936	25,83,133	207,19,069	...	135,28,733
Miscellaneous	31,70,247	6,58,569	38,28,816	22,07,123	5,16,441	27,23,564	...	11,05,252
Total ...	398,98,275	43,07,068	442,05,343	241,25,470	37,25,844	278,51,314	...	163,54,029
Excise on Spirits and Drugs (Abkari) ...	60,08,730	5,00,118	65,08,848	48,54,373	3,71,411	52,25,784	...	12,83,059
Income-tax	161	165	326	1,065	...	1,065	739	...
Salt	132,70,055	659	132,70,714	130,49,179	...	130,49,179	...	2,21,535
Sea Customs	26,69,251	...	26,69,251	20,18,878	...	20,18,878	...	6,50,373
Land Customs	2,49,734	...	2,49,734	1,59,776	...	1,59,776	...	89,958
Stamps ... Judicial	32,62,113	...	32,62,113	32,20,829	...	32,20,829	...	...
Stamps ... Non-Judicial	17,61,332	...	17,61,332	18,15,573	...	18,15,573		
	50,23,445	...	50,23,445	50,36,402	...	50,36,402	12,957	...
Total ...	272,21,376	5,00,937	277,22,313	251,19,673	3,71,411	254,91,084	...	22,31,229
Grand Total ...	671,19,651	48,08,005	719,27,656	492,45,143	40,97,255	533,42,398	...	185,85,258

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61. The annexed statement shows the total demand (arrears and current), remissions and collections under each head of revenue in one view :—

G.O., dated 27th June 1874, No. 801.

Items.	Demand.			Collection within the Fasli.			Remissions.		
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	365,52,191	56,45,518	421.97,704	241,25,470	37,25,844	278,51,314	...	272,328	2,72,328
Excise on Spirits and Drugs (Abkari)	61,61,086	4,84,978	66,46,064	48,54,373	3,71,411	52,25,784	2,751	42,277	45,028
Income-tax	1,065	3,115	4,180	1,065	...	1,065	...	2,106	2,106
Sea Customs	20,18,878	...	20,18,878	20,18,878	...	20,18,878	...	...	...
Land Customs	1,59,776	...	1,59,776	1,59,776	...	1,59,776	...	...	...
Salt	130,49,207	...	130,49,207	130,49,179	...	130,49,179	...	...	...
Stamps, Court Fees and Non-Judicial	50,36,402	...	50,36,402	50,36,402	...	50,36,402	...	...	...
Total ...	629,78,605	61,33,606	691,12,211	492,45,143	40,97,255	533,42,398	2,751	3,16,706	3,19,457

Items.	Balance.			Subsequent Collections and Remissions up to 31st March 1878.			Balance.					
							Arrears.					
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Recoverable and Doubtful.	Amount already sanctioned but not yet written off.	Irrecoverable now recommended to be written off.	Total.	Current.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue ...	124,26,721	16,47,346	140,74,067	70,24,028	4,75,215	74,99,243	9,46,935	83,768	1,41,428	11,72,131	54,02,693	65,74,824
Excise on Spirits and Drugs (Abkari)...	13,03,962	71,290	13,75,252	7,11,486	8,910	7,20,396	43,871	358	18,151	62,380	5,92,476	6,54,856
Income-tax	...	1,009	1,009	...	556	556	453	...	...	453	...	453
Sea Customs	...	...	...	...	...	...	...	...	...	...	...	...
Land Customs ...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	28	...	28	28	..	28	...	...	...	...	...	...
Stamps, Court Fees and Non-Judicial	...	...	...	...	...	..	...	...	...	...	...	...
Total ...	137,30,711	17,19,645	154,50,356	77,35,542	4,84,681	82,20,223	9,91,259	84,126	1,59,579	12,34,964	59,95,169	72,30,133

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62. *Gross revenue and charges compared.*—The total charges of the year compared with those of the preceding year exhibit a net decrease of Rupees 2,47,446. But there is an increase in all items, except salt and land customs, which is chiefly owing to the grant of famine batta to Government servants whose pay did not exceed Rupees 16, and to the increased amount of travelling allowance drawn by district officials on famine duty during the year under report. The increase under excise spirits and drugs is also due to the increased purchase of arrack in Madras. The trifling decrease under Land Customs is due to an adjustment made by the Accountant-General, and the decrease in salt charges is owing to diminished manufacture of salt.

	Fasli 1285. RS.	Fasli 1286. RS.
Land Revenue	33,24,025	33,87,885
Excise on Spirits and Drugs	1,92,895	2,31,147
Sea Customs	1,78,778	1,88,611
Land Customs	16,491	15,122
Salt	18,39,957	14,77,122
Stamps	1,37,644	1,42,457
Total ...	56,89,790	54,42,344

63. The proportion of charges to gross receipts under each head of revenue stands as noted in the margin; the total charges bearing to total receipts, the ratio of 10·20 per cent. against 7·91 per cent. for the previous year. The increase in the percentage is due to reduced receipts, not to increased expenditure.

	Total Charges. RS.	Percentage on Receipts. RS.
Land Revenue	33,87,885	12·16
Excise on Spirits and Drugs.	2,31,147	4·42
Sea Customs	1,88,611	9·34
Land Customs	15,122	9·46
Salt	14,77,122	11·32
Stamps	1,42,457	2·83
Total ...	54,42,344	10·20

64. *Extent to which coercive measures were resorted to in the realization of revenue.*—The subjoined statement exhibits the extent to which coercive process was employed in the realization of arrears of revenue.

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Districts.	Number of Defaulters against whom Coercive Processes were issued.	Amount of Arrears for which the Processes were issued.	Number of Defaulters whose Property, Personal or Real was attached.	Arrears for which the Property, Personal or Real was attached.	Number of Defaulters whose Property was actually sold.	Amount of Arrears for which the Property was sold.	Value of Property sold. Real Property. Estimated Value.	Real Property. Amount actually realized.	Personal Property. Estimated Value.	Personal Property. Amount actually realized.	Total. Estimated Value.	Total. Amount actually realized.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS.		RS.		RS.	RS.	RS.	RS.	RS	RS.	RS.
Ganjam	14,617	1,72,821	2,525	44,984	342	7,731	3,351	1,149	3,861	1,747	7,212	2,896
Vizagapatam	4,108	52,692	719	10,849	210	3,372	1,898	905	816	542	2,714	1,447
Godavery	36,759	5,84,696	4,616	1,49,020	921	46,013	24,142	25,194	7,052	6,874	31,194	32,068
Kistna	99,647	10,09,321	24,246	3,17,464	4,959	95,393	11,609	6,353	39,521	21,293	51,130	27,646
Nellore...	25,146	2,58,265	9,578	1,59,652	1,562	16,660	8,159	1,191	13,290	10,892	21,449	12,083
Cuddapah	24,587	1,57,986	3,399	32,957	962	11,411	5,122	3,599	6,041	3,931	11,163	7,580
Bellary	19,049	1,82,905	1,684	24,283	574	7,265	3,804	2,628	2,339	1,675	6,143	4,303
Kurnool	8,178	1,08,481	1,081	17,605	553	6,395	2,945	3,701	4,128	2,873	7,073	6,574
Madras	8,005	25,615	1,117	7,571	14	114	2,635	2,319	118	114	2,753	2,433
Chingleput	13,094	1,54,311	9,681	1,22,122	1,227	19,626	10,826	8,008	8,461	8,428	19,287	16,436
North Arcot	94,391	3,03,381	26,142	72,101	4,897	18,559	3,445	4,711	22,829	13,691	26,274	18,402
South Arcot	179,603	8,27,835	13,923	1,53,714	3,001	26,671	9,892	16,507	4,245	5,943	14,137	22,450
Tanjore	70,528	7,92,425	6,477	1,28,048	820	29,778	10,078	15,409	10,721	14,224	20,799	29,633
Trichinopoly	71,748	3,93,233	3,295	45,858	518	9,585	6,210	6,804	760	981	6,970	7,785
Madura	36,692	3,32,586	4,927	62,053	1,593	16,585	13,609	9,677	816	755	14,425	10,432
Tinnevelly	400,605	19,07,904	13,605	2,42,037	1,712	96,839	61,298	65,278	6,149	7,302	67,447	72,580
Coimbatore	42,916	3,64,714	655	10,708	250	3,059	1,009	1,033	106	96	1,115	1,129
Nilgiris...	48	157	9	23	7	27	27	19	...	...	27	19
Salem	93,667	8,01,096	7,784	1,32,980	2,315	46,319	20,568	28,176	4,041	4,662	24,609	32,838
South Canara	4,332	39,777	129	5,812	41	1,471	116	327	702	806	818	1,133
Malabar	22,328	2,20,103	1,081	25,197	175	3,079	1,009	903	2,122	2,370	3,131	3,273
Total ...	1,270,043	86,90,304	186,678	17,64,978	26,658	4,65,952	2,01,752	2,03,891	1,38,118	1,09,199	3,39,870	3,13,090

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As will be seen from the following figures, though the number of processes issued in Fasli 1286 was about the same as in Fasli 1285, the property actually sold was one-fourth less: –

	Fasli 1286.	Fasli 1285.
Number against whom processes were issued...	1,270,043	1,242,772
Do. whose property, real or personal, was attached..	136,673	138,276
Do. whose property was actually sold	26,653	37,098
Amount actually realized by the sale of property ...	3,13,090	4,49,012

The districts in which the value of property sold for arrears was large are noted below :—

——	Fasli 1285.	Fasli 1286.
	RS.	RS.
Tinnevelly	62,424	72,580
Salem	11,656	32,838
Godavery	45,278	32,068
Tanjore	23,554	29,633
Kistna	19,639	27,646
South Arcot	24,139	22,450
North Arcot	29,423	18,402
Chingleput	1,16,699	16,436
Nellore	23,735	12,083
Madura	18,189	10,432
Trichinopoly	13,802	7,785
Cuddapah...	15,045	7,530
All other districts	39,429	23,207
Total ...	4,49,012	3,13,090

65. Miscellaneous subject.—*Hoonjeram and Palconda Estates in the district of Vizagapatam.*—The estates are rented out to Messrs. Arbuthnot and Co. for Rupees 1,31,000. The renters' net demand amounted to Rupees 1,58,876, of which Rupees 1,52,360 were collected, leaving a balance of Rupees 6,516 at the close of the fasli. The outlay by the renters on irrigation works was Rupees 6,602. The marginal figures show the state of cultivation in these estates.

	Fasli 1285.	Fasli 1286.
	ACRES.	ACRES.
Sugar-cane...	567	600
Paddy	12,698	12,668
Indigo	2,724	2,811
Cotton	805	705
Other grains	8,171	8,181
Total ...	24,965	24,965

66. *Civil Suits.*—In their Order, dated 20th October 1855, No. 1,174, Government directed Collectors to submit with their Jamabundy reports a statement of the amount of costs awarded to Government in suits brought against officers of Government the amount recovered and the balance due. The subjoined is an abstract of the statements received from districts for Fasli 1286 :—

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Districts	Amount of Costs awarded.			Amount recovered.	Balance.
	Balance at the beginning of the Fasli.	Amount charged within the Fasli.	Total.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	..	..	...	..	..
Vizagapatam	..	..	..	..	..
Godavery	160 8 5	683 6 2	793 14 7	603 2 3	190 12 4
Kistna	211 0 6	219 10 3	430 10 9	136 5 5	294 5 4
Nellore			Not given		
Cuddapah	259 10 6	..	259 10 6	..	259 10 6
Bellary	34 0 0	..	34 0 0	..	34 0 0
Kurnool	..	..	..	..	...
Madras	..	..	..	..	..
Chingleput	948 3 4	337 4 7	1,285 7 11	493 7 10 * 3 10 4	788 5 9
North Arcot	120 1 1	34 13 6	154 14 7	118 6 10	36 7 9
South Arcot	958 1 10	624 5 7	1,582 7 5	1,013 14 10	568 8 7
Tanjore	1,813 11 8	1,897 10 6	3,711 6 2	1,058 7 0	2,657 15 2
Trichinopoly	..	76 14 0	76 14 0	40 7 0	36 7 0
Madura	450 3 0	1,988 13 0	2,439 0 0	1,460 8 11	978 7 1
Tinnevelly	1,819 3 11	2,602 6 5	4,421 10 4	836 5 3	3,585 5 1
Coimbatore	498 13 5	126 0 8	619 14 1	253 12 0	366 2 1
Nilgiris	..	..	..	..	..
Salem			Not given.		
South Canara	288 7 9	377 5 6	665 13 3	..	665 13 3
Malabar			Not given.		
Total	7,557 1 5	8,918 10 2	16,475 11 7	6,013 7 8	10,462 3 11

The Collectors of Nellore, Salem, and Malabar have not furnished the required particulars probably because there are no balances left uncollected. They will however be requested to report on the matter.

67. *Revenue Administration of the Bhadrachellum and Rakapully Taluqs in the Godavery District.*—The Civil, Criminal, and Revenue Administration of these taluqs, which have been transferred from the Central Provinces, is in the hands of the Collector. The revenue transactions are included in the statistics referred to in the preceding paragraphs. There is very little ryotwari land in these taluqs; the land revenue demand consists of the following items:—

Land Revenue.		RS.
Peishcush of Zemindari estates		16,703
Miscellaneous		3,484
1. Grazing tax	1,058	
2. Assessment of jungle lands newly cleared by burning	936	
3. Rent of Government Villages	546	
4. Rent of Ippa trees	223	
5. Water-tax under Gangole tank	96	
6. Sale proceeds of waste lands	92	
7. Do. of palmyras	52	
8. Sundry items	481	
	3,484	
Total		20,187
Abkari		4,489
Stamps		2,011
		26,687

68. *Village and Taluq Accounts.*—The Collector of Ganjam referring the Board to paragraph 74 of the last year's report states that every effort is being made to bring these accounts to a satisfactory condition, but that the improvement must be gradual. The Collector of Vizagapatam reports that the state of the taluq and village accounts is most unsatisfactory, and that no attention has been paid to this

* Written off.

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matter by the Tahsildars who have been instructed to be more careful hereafter. The Collector of Kurnool states that taluq and village accounts do not seem to have been kept very satisfactorily during the year as would appear from the very great delay which took place in the submission of the Jamabundy accounts to the Huzur. In the South Canara District, it is stated that the revised forms of village accounts have been brought into use during the fasli under report, and that the accounts are kept pretty fairly by the village officers, and that greater accuracy may be expected when the Village Accountants become accustomed to the new forms. In the other districts the accounts are stated to be in a fair condition.

Sub-division of joint liabilities of shareholders in the enfranchised whole Inam villages.—No applications have been made in any district for the sub-division of Inams held on joint tenure.

G.O., dated 18th October 1867, No. 2,451.

Ruined Tanks.—No ruined tanks belonging to Government have been made over to private enterprise in any district during the year under report.

Irrigation Company.—The Collector of Kurnool brings to notice that the year under report was the first since the opening of the Company's Canal in which the revenue derived from it was sufficient to pay its working expenses. The extreme dryness of the season and the withering of all dry crops elsewhere gave an impetus to canal irrigation quite unprecedented. The extent irrigated with canal water was acres 73,288 against 10,343 in the previous year, and the amount charged Rupees 1,92,881 against 38,013 in Fasli 1285. The Collector of Cuddapah has not given any information in regard to the operations of the Canal Company in his district. His attention will be called to the omission.

69. The Board regret the delay in the submission of this report. The district reports were received very late owing to the pressure of famine work, the last of them reaching the Board only on the 11th March 1878. The quinquennial returns due this year have not yet been received from all districts, but the Board have not thought it desirable to delay this report further. A separate review of the quinquennial statements will be submitted when all of them have been received.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

(True Copy.)

(Signed) C. SIVASANKARA MOODELY,
Acting First Assistant.

To the Secretary to Government, Revenue Department,
with ten statements and a file of Collectors' reports.
„ all Collectors with nine statements to each.
Copy to Commissioner of Salt Revenue.

Fxd. W. H. French, W. J. Lewis, and A. Grubert.

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No. 1.—Statement showing the Number of Villages settled and Puttas issued by Covenanted and Uncovenanted Officers for Fasli 1286.

Districts.	Settled by Collectors. Number of Taluqs.	Settled by Collectors. Number of Villages.	Settled by Collectors. Number of Puttas.	Settled by Sub-Collectors. Number of Taluqs.	Settled by Sub-Collectors. Number of Villages.	Settled by Sub-Collectors. Number of Puttas.	Settled by Head Assistant Collectors. Number of Taluqs.	Settled by Head Assistant Collectors. Number of Villages.	Settled by Head Assistant Collectors. Number of Puttas.	Settled by Deputy Collectors. Number of Taluqs.	Settled by Deputy Collectors. Number of Villages.	Settled by Deputy Collectors. Number of Puttas.	Total. Number of Taluqs.	Total. Number of Villages.	Total. Distribution of Puttas. Number of present Puttas.	Total. Distribution of Puttas. Old Puttas modified by additional entries.	Total. Distribution of Puttas. Old Puttas not altered.	Total. Distribution of Puttas. Total.	Last Fasli. Number of Taluqs.	Last Fasli. Number of Villages.	Last Fasli. Number of Puttas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1. Ganjam	1	347	19,963	1	146	9,301	1	764	10,279	...	...	...	3	1,257	1,584	903	37,056	39,543	3	1,370	38,636
2. Vizagapatam..	...	...	...	2	168	4,972	...	...	...	...	...	...	2	168	238	665	4,069	4,972	2	167	4,845
3. Godavery	2	65	3,336	3	321	25,837	2	169	14,742	3	267	21,483	10	822	2,851	26,410	36,137	65,398	10	822	64,997
4. Kistna	2	228	30,665	3	402	48,157	3	388	22,332	3	285	47,119	11	1,303	16,707	12,742	118,824	148,273	11	1,305	153,118
5. Nellore	2	138	17,247	4	306	43,157	...	...	...	3	152	15,498	9	596	17,080	58,822	...	75,902	9	596	95,710
6. Cuddapah	1	84	11,734	1	104	17,358	3	284	44,089	6	576	77,464	11	1,048	11,595	48,700	90,350	150,645	11	1,048	155,694
7. Bellary	2	313	21,185	3	428	35,630	3	309	23,611	7	1,252	71,130	15	2,302	3,708	26,836	121,017	151,556	15	2,304	152,729
8. Kurnool...	...	...	...	...	...	...	4	341	50,958	4	355	39,757	8	696	38,796	8,374	43,545	90,715	8	696	91,292
9. Madras	...	...	...	...	...	...	...	...	...	1	21	* ...	1	21	...	...	...	...	1	21	...
10. Chingleput	2	429	16,702	2	707	23,724	...	...	...	2	434	21,467	6	1,570	2,436	57,408	2,049	61,893	6	1,570	60,959
11. North Arcot...	4	1,344	69,466	3	839	68,684	2	751	58,274	...	...	...	9	2,934	10,332	51,216	134,876	196,424	9	2,934	204,863
12. South Arcot	2	793	71,535	1	355	39,931	1	550	48,609	4	1,309	141,332	8	3,007	21,749	152,482	127,176	301,407	8	3,006	303,889
13. Tanjore	...	...	...	2	634	27,903	2	696	55,389	5	1,081	53,240	9	2,411	32,971	50,442	53,119	136,532	9	2,411	132,989
14. Trichinopoly...	2	463	49,889	...	...	...	2	575	56,169	1	217	36,217	5	1,255	4,538	26,819	111,878	142,235	5	1,255	142,741
15. Madura	2	205	57,390	2	253	41,284	...	...	...	2	328	46,838	6	786	145,512	.	...	145,512	6	786	152,392
16. Tinnevelly	4	334	84,449	2	316	31,100	1	69	7,076	2	176	41,260	9	895	50,071	25,133	88,681	163,885	9	886	159,249
17. Coimbatore	1	280	30,255	3	374	76,870	3	415	64,245	3	448	61,424	10	1,517	88,818	626	143,350	232,794	10	1,519	234,158
18. Nilgiris	1	20	4,944	...	...	...	...	...	...	...	...	...	1	20	298	234	4,412	4,944	1	17	4,108
19. Salem	1	128	31,766	2	818	33,339	1	432	15,272	5	1,167	108,432	9	2,545	12,238	111,689	64,882	188,809	9	2,545	206,540
20. South Canara	2	522	17,378	...	...	...	3	762	21,704	...	...	...	5	1,284	707	1	38,374	39,082	5	1,284	38,873
21. Malabar	2	42	11,668	3	128	44,626	4	245	109,561	1	13	7,569	10	428	3,560	16,316	153,548	173,424	10	431	173,211
Total ...	33	5,735	549,522	37	6,299	571,823	35	6,750	602,810	52	8,081	790,280	157	26,865	465,779	675,318	1,372,838	2,513,935	157	26,973	2,570,992

* Quit rent bills issued every year are omitted to be exhibited in this—*vide* paragraph 7 of G.O., dated 3rd April 1874, No. 785.

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No. 2.—Comparative Statement of Prices for Fasli 1286.

Districts.	Commutation Price converted to Rs. per Madras Garce of 3,200 measures of 120 Rupees weight.		Paddy per Garce.						Cholum or Javary per Garce.			Cumbu or Bagera per Garce.			Ragi per Garce.			Horse-gram per Garce.		
			First Sort.			Second Sort.														
	Wet Land.	Dry Land.	Average Price for 10 years from Faslis 1276 to 1285.	Fasli 1285.	Fasli 1286.	Average Price for 10 years from Faslis 1276 to 1285.	Fasli 1285.	Fasli 1286.	Average Price for 10 years from Faslis 1276 to 1285.	Fasli 1285.	Fasli 1286.	Average Price for 10 years from Faslis 1276 to 1285.	Fasli 1285.	Fasli 1286.	Average Price for 10 years from Faslis 1276 to 1285.	Fasli 1285.	Fasli 1286.	Average Price for 10 years from Faslis 1276 to 1285.	Fasli 1285.	Fasli 1286.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	..	..	125	114	133	113	108	123	184	177	229	149	132	160	160	123	178	182	183	229
2. Vizagapatam ..	277	206	140	140	161	129	129	160	171	176	230	145	135	178	159	152	188	181	181	227
3. Godavery	..	..	123	100	168	114	92	160	142	122	224	118	114	184	131	110	209	178	173	266
4. Kistna	223	311	161	133	228	155	127	218	208	182	313	189	146	307	164	136	279	216	202	347
5. Nellore	124	217	160	131	226	145	114	200	179	143	278	167	141	265	153	125	247	223	178	338
6. Cuddapah	310	429	209	164	331	185	148	290	230	191	443	210	185	405	200	175	420	256	216	471
7. Bellary	..	..	194	153	292	173	136	270	212	194	464	213	190	487	183	172	453	239	197	463
8. Kurnool	118	123	196	156	322	175	140	294	192	178	489	193	183	450	179	177	447	226	196	491
9. Madras	..	..	156	162	240	146	154	228	277	215	360	197	213	314	187	203	340	247	255	380
10. Chingleput	..	..	172	155	263	156	140	251	238	249	361	206	187	318	212	206	356	286	263	418
11. North Arcot ..	95	92	156	154	272	144	145	252	189	195	348	174	174	362	185	193	370	233	232	399
12. South Arcot ..	78	78	157	158	265	142	145	255	197	254	416	177	188	317	180	188	334	249	246	385
13. Tanjore	56	..	156	148	210	142	132	199	193	183	339	157	157	243	162	144	283	241	221	348
14. Trichinopoly ..	66	79	181	165	279	163	144	224	175	160	235	175	167	259	166	167	274	239	236	348
15. Madura	59	46	213	168	269	193	151	244	189	148	288	188	134	278	188	140	290	244	198	346
16. Tinnevelly	73	..	220	192	256	192	182	253	225	192	299	225	190	270	193	167	275	283	275	358
17. Coimbatore	87	74	218	201	305	193	182	275	248	229	410	190	183	332	196	185	346	244	221	431
18. Nilgiris	..	..	..	..	..	..	..	..	334	320	457	295	305	400	297	278	441	338	312	522
19. Salem	96	96	181	176	328	161	159	289	218	218	581	177	172	419	175	182	388	217	202	448
20. South Canara ..	139	..	..	..	..	147	141	175	..	..	..	..	..	..	216	208	238	288	288	414
21. Malabar	76	59	197	200	251	179	178	230	..	..	..	..	..	..	219	220	351	291	282	429
Average ..	124	151	174	157	253	157	142	230	211	196	356	187	173	313	186	174	319	243	226	383

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No. 3.—Statement of Ryots' Holdings, Cultivation, and Settlement for Fasli 1286.

DISTRICT.	Villages.	RYOTS' HOLDINGS.			
		Dry.		Wet.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
	NO.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,257	110,815	1,41,915	181,898	5,26,841
2. Vizagapatam ...	168	52,996	59,780	25,500	1,32,080
3. Godavery	822	406,369	6,89,212	307,129	7,90,689
4. Kistna	1,303	1,624,921	24,35,760	200,539	4,48,132
5. Nellore	596	766,960	8,97,790	193,255	10,24,514
6. Cuddapah	1,048	1,162,650	9,02,842	115,757	7,51,018
7. Bellary...	2,302	2,448,252	15,15,760	115,072	5,59,050
8. Kurnool	696	1,226,701	11,25,975	27,735	1,71,461
9. Madras...	21	...	...	...	...
10. Chingleput	1,570	229,631	3,16,467	285,085	10,26,039
11. North Arcot... ...	2,934	446,776	6,19,834	206,149	11,73,130
12. South Arcot... ...	3,007	950,334	16,03,380	283,955	15,10,527
13. Tanjore	2,411	296,910	3,69,918	745,151	36,22,846
14. Trichinopoly ...	1,255	818,979	7,67,026	136,005	5,67,556
15. Madura...	786	754,077	9,65,658	157,382	6,51,763
16. Tinnevelly	895	1,156,167	9,08,907	188,223	17,11,278
17. Coimbatore	1,517	2,217,327	19,72,787	89,708	6,58,340
18. Nilgiris...	20	79,902	46,020	40	90
19. Salem	2,545	1,128,615	12,74,958	95,863	5,30,436
20. South Canara ...	1,284	...	...	...	...
21. Malabar	428	400,273	6,28,476	388,285	11,66,746
Total ...	26,865	16,278,655	172,42,465	3,742,731	170,22,536

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Statement of Ryots' Holdings, Cultivation,

DISTRICT.	RYOTS' HOLDINGS—(Continued). TOTAL. Extent.	Assessment.	DEDUCT LANDS DRY. Extent.	Assessment.
	7	8	9	10
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	292,713	6,68,756	3,543	3,642
2. Vizagapatam	78,496	1,91,860	1,842	2,337
3. Godavery	713,498	14,79,901	26,159	48,491
4. Kistna	1,825,460	28,83,892	69,999	96,675
5. Nellore	960,215	19,22,304	25,061	23,568
6. Cuddapah...	1,278,407	16,53,860	40,490	26,039
7. Bellary	2,563,324	20,74,810	130,284	60,629
8. Kurnool	1,254,436	12,97,436	71,529	47,827
9. Madras	...	...	...	...
10. Chingleput...	514,716	13,42,506	8,050	10,571
11. North Arcot	652,925	17,92,964	20,941	27,788
12. South Arcot	1,234,289	31,13,907	88,601	1,43,451
13. Tanjore	1,042,061	39,92,764	6,341	8,014
14. Trichinopoly	954,984	13,34,582	15,839	13,488
15. Madura	911,459	16,17,421	41,575	46,304
16. Tinnevelly...	1,344,390	26,20,185	18,003	24,551
17. Coimbatore	2,307,035	26,31,127	40,932	35,979
18. Nilgiris	79,942	46,110	1,219	419
19. Salem...	1,224,478	18,05,394	48,704	48,635
20. South Canara	...	...	...	...
21. Malabar	788,558	17,95,222	88,642	70,617
Total ...	20,021,386	342,65,001	747,754	7,39,025

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and Settlement for Fasli 1286—(*Continued*).

GIVEN UP OR TRANSFERRED TO OTHER HEADS.				REMAINDER.	
Wet.		Total.		Dry.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
11	12	13	14	15	16
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
4,323	10,544	7,666	14,186	107,272	1,38,273
906	4,572	2,748	6,909	51,154	57,443
35,987	82,905	62,146	1,31,396	380,210	6,40,721
45,826	79,235	115,825	1,75,910	1,554,922	23,39,085
3,000	14,880	28,061	38,448	741,899	8,74,222
3,393	20,131	43,883	46,170	1,122,160	8,76,803
3,511	16,471	133,795	77,100	2,317,968	14,55,131
1,104	6,466	72,633	54,293	1,155,172	10,78,148
...	...	...	...	...	...
5,795	19,287	13,845	29,858	221,581	3,05,896
3,940	22,400	24,881	50,188	425,835	5,92,046
9,399	51,731	98,000	1,95,182	861,733	14,59,929
23,056	1,02,011	29,397	1,10,025	290,569	3,61,904
260	652	16,099	14,140	803,140	7,53,538
3,859	15,455	45,434	61,759	712,502	9,19,354
4,485	1,10,328	22,488	1,34,879	1,138,164	8,84,356
1,727	13,328	42,659	49,307	2,176,395	19,36,808
...	...	1,219	419	78,683	45,601
2,746	14,684	51,450	63,319	1,079,911	12,26,323
...	...	...	...	...	...
6,953	21,918	95,595	92,535	311,631	5,57,859
160,270	6,06,998	908,024	13,46,023	15,530,901	165,03,440

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Statement of Ryots' Holdings, Cultivation,

DISTRICTS.	REMAINDER—(Continued).			
	Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.
	17	18	19	20
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	177,575	5,16,297	284,847	6,54,570
2. Vizagapatam	24,594	1,27,508	75,748	1,84,951
3. Godavery	271,142	7,07,784	651,352	13,48,505
4. Kistna	154,713	3,68,897	1,709,635	27,07,982
5. Nellore	190,255	10,09,634	932,154	18,83,856
6. Cuddapah	112,364	7,30,887	1,234,524	16,07,690
7. Bellary	111,561	5,42,579	2,429,529	19,97,710
8. Kurnool	26,631	1,64,995	1,181,803	12,43,143
9. Madras	...	...	...	...
10. Chingleput	279,290	10,06,752	500,871	13,12,648
11. North Arcot	202,209	11,50,730	628,044	17,42,776
12. South Arcot	274,556	14,58,796	1,136,289	29,18,725
13. Tanjore	722,095	35,20,835	1,012,664	38,82,739
14. Trichinopoly	135,745	5,66,904	938,885	13,20,442
15. Madura	153,523	6,36,308	866,025	15,55,662
16. Tinnevelly	183,738	16,00,950	1,321,902	24,85,306
17. Coimbatore	87,981	6,45,012	2,264,376	25,81,820
18. Nilgiris	40	90	78,723	45,691
19. Salem	93,117	5,15,752	1,173,028	17,42,075
20. South Canara	...	...	...	...
21. Malabar	381,332	11,44,828	692,963	17,02,687
Total ...	3,582,461	164,15,538	19,113,362	329,18,978

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and Settlement for Fasli 1286—(*Continued*).

LANDS TAKEN UP OR TRANSFERRED FROM OTHER HEADS.					
DRY.		WET.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
21	22	23	24	25	26
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
8,820	3,448	10,196	11,521	19,016	14,969
2,245	2,343	716	3,718	2,961	6,061
39,784	74,871	26,096	56,786	65,880	1,31,657
56,793	77,786	39,503	69,510	96,296	1,47,296
31,851	27,470	2,785	15,099	34,636	42,569
15,678	15,034	2,607	13,345	18,285	28,379
58,141	37,269	2,672	12,902	60,813	50,171
23,893	24,728	710	5,232	24,603	29,960
...	...	...	...	...	...
13,361	18,213	6,803	23,404	20,164	41,617
18,064	24,419	3,851	22,278	21,915	46,697
102,620	1,65,019	10,597	57,268	113,217	2,22,287
8,340	9,404	24,296	1,06,696	32,636	1,16,100
25,922	23,647	382	1,193	26,304	24,840
33,158	40,326	3,864	15,532	37,022	55,858
38,851	34,791	8,154	51,023	47,005	85,814
49,078	41,860	1,831	13,889	50,909	55,749
9,781	15,749	1,234	3,292	11,015	19,041
53,962	54,285	2,871	15,229	56,833	69,514
...	...	...	...	...	...
96,013	80,174	7,971	23,640	103,984	1,03,814
686,355	7,70,836	157,139	5,21,557	843,494	12,92,393

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Statement of Ryots' Holdings, Cultivation,

DISTRICTS.	TOTAL			
	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
	27	28	29	30
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	116,092	1,41,721	187,771	5,27,818
2. Vizagapatam	53,399	59,786	25,310	1,31,226
3. Godavery	419,994	7,15,592	297,238	7,64,570
4. Kistna	1,611,715	24,16,871	194,216	4,38,407
5. Nellore	773,750	9,01,692	193,040	10,24,733
6. Cuddapah	1,137,838	8,91,837	114,971	7,44,232
7. Bellary	2,376,109	14,92,400	114,233	5,55,481
8. Kurnool	1,179,065	11,02,876	27,341	1,70,227
9. Madras	...	...	...	...
10. Chingleput	234,942	3,24,109	286,093	10,30,156
11. North Arcot	443,899	6,16,465	206,060	11,73,008
12. South Arcot	964,853	16,24,948	285,158	15,16,064
13. Tanjore	298,909	3,71,308	746,391	36,27,531
14. Trichinopoly	829,062	7,77,185	136,127	5,68,097
15. Madura	745,660	9,59,680	157,387	6,51,840
16. Tinnevelly...	1,177,015	9,19,147	191,892	16,51,973
17. Coimbatore	2,225,473	19,78,668	89,812	6,58,901
18. Nilgiris	88,464	61,350	1,274	3,382
19. Salem	1,133,873	12,80,608	95,988	5,30,981
20. South Canara	...	...	...	...
21. Malabar	407,644	6,38,033	389,303	11,68,468
Total ...	16,217,256	172,74,276	3,739,600	169,37,095

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and Settlement for Fasli 1286—(*Continued*).

HOLDINGS.		Second crop Assessment.	Charge for water on Government land.	Total.	DEDUCT REMISSIONS.
TOTAL.					Waste remission as per Enclosure A.
Extent.	Assessment.				
31	32	33	34	35	36
ACRES.	RS.	RS.	RS.	RS.	RS.
303,863	6,69,539	...	156	6,69,695	2,956
78,709	1,91,012	...	1,335	1,92,347	3,396
717,232	14,80,162	30,779	10,05,080	25,16,021	24,696
1,805,931	28,55,278	1,593	6,86,977	35,43,848	2,24,514
966,790	19,26,425	6,630	5,191	19,38,246	5,58,832
1,252,809	16,36,069	19,378	3,878	16,59,325	6,42,037
2,490,342	20,47,881	67,736	16,752	21,32,369	10,29,466
1,206,406	12,73,103	18,551	5,091	12,96,745	3,57,919
...	...	...	...	...	...
521,035	13,54,265	37,776	12,058	14,04,099	3,99,100
649,959	17,89,473	24,921	15,765	18,30,159	3,88,872
1,249,506	31,41,012	42,435	1,29,153	33,12,600	3,07,466
1,045,300	39,98,839	83,780	1,41,777	42,24,396	92,305
965,189	13,45,282	90,408	25,130	14,60,820	25,002
903,047	16,11,520	20,749	1,644	16,33,913	1,88,943
1,368,907	25,71,120	51,150	3,402	26,25,672	2,23,159
2,315,285	26,37,569	280	15,328	26,53,177	47,195
89,738	64,732	...	...	64,732	...
1,229,861	18,11,589	...	3,170	18,14,759	90,440
...	12,83,816	...	...	12,83,816	3,554
796,947	18,06,501	...	...	18,06,501	1,361
19,956,856	354,95,187	4,96,166	20,71,887	380,63,240	46,11,213

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Statement of Ryots' Holdings, Cultivation, and Settlement for Fasli 1286—(*Continued*).

DISTRICTS.	DEDUCT REMISSIONS.—(Continued). Remissions as particularized in Statement No. 4.	DEDUCT REMISSIONS.—(Continued). Total.	Remaining Ryotwar Demand.	Add Miscellaneous.	Total Settled Demand.
	37	38	39	40	41
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	5,915	8,871	6,60,824	65,365	7,26,189
2. Vizagapatam ...	12,794	16,190	1,76,157	2,33,856	4,10,013
3. Godavery... ...	78,265	1,02,961	24,13,060	9,75,668	33,88,728
4. Kistna	4,67,446	6,91,960	28,51,888	4,10,584	32,62,472
5. Nellore	5,90,126	11,48,958	7,89,288	1,52,304	9,41,592
6. Cuddapah ...	4,21,354	10,63,391	5,95,934	1,13,842	7,09,776
7. Bellary	3,97,380	14,26,846	7,05,523	2,41,285	9,46,808
8. Kurnool	2,01,395	5,59,314	7,37,431	1,54,675	8,92,106
9. Madras	...	...	...	77,821	77,821
10. Chingleput ...	6,35,774	10,34,874	3,69,225	76,124	4,45,349
11. North Arcot ...	2,47,357	6,36,229	11,93,930	1,15,126	13,09,056
12. South Arcot ...	5,07,195	8,14,661	24,97,939	1,13,624	26,11,563
13. Tanjore	4,24,819	5,17,124	37,07,272	1,60,952	38,68,224
14. Trichinopoly ...	1,15,500	1,40,502	13,20,318	84,687	14,05,005
15. Madurá	5,15,163	7,04,106	9,29,807	69,470	9,99,277
16. Tinnevelly ...	5,99,212	8,22,371	18,03,301	1,84,574	19,87,875
17. Coimbatore ...	3,52,726	3,99,921	22,53,256	49,167	23,02,423
18. Nilgiris	9,291	9,291	55,441	16,412	71,853
19. Salem	4,78,156	5,68,596	12,46,163	84,186	13,30,349
20. South Canara ...	67,140	70,694	12,13,122	82,172	12,95,294
21. Malabar	34,218	35,579	17,70,922	38,810	18,09,732
Total ...	61,61,226	107,72,439	272,90,801	35,00,704	307,91,505

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A. in No. 3.—Statement showing the Particulars of Occupancy for Fasli 1286.

DISTRICTS.	TOTAL HOLDINGS.			
	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	116,092	1,41,721	187,771	5,27,818
2. Vizagapatam	53,399	59,786	25,310	1,31,226
3. Godavery	419,994	7,15,592	297,238	7,64,570
4. Kistna...	1,611,715	24,16,871	194,216	4,38,407
5. Nellore	773,750	9,01,692	193,040	10,24,733
6. Cuddapah	1,137,838	8,91,837	114,971	7,44,232
7. Bellary	2,376,109	14,92,400	114,233	5,55,481
8. Kurnool	1,179,065	11,02,876	27,341	1,70,227
9. Madras	...	...	...	...
10. Chingleput...	234,942	3,24,109	286,093	10,30,156
11. North Arcot	443,899	6,16,465	206,060	11,73,008
12. South Arcot	964,353	16,24,948	285,153	15,16,064
13. Tanjore	298,909	3,71,308	746,391	36,27,531
14. Trichinopoly	829,062	7,77,185	136,127	5,68,097
15. Madura	745,660	9,59,680	157,387	6,51,840
16. Tinnevelly	1,177,015	9,19,147	191,892	16,51,973
17. Coimbatore...	2,225,473	19,78,668	89,812	6,58,901
18. Nilgiris	88,464	61,350	1,274	3,382
19. Salem...	1,133,873	12,80,608	95,988	5,30,981
20. South Canara	...	...	...	...
21. Malabar	407,644	6,38,033	389,303	11,68,468
Total ...	16,217,256	172,74,276	3,739,600	169,37,095

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Statement showing the

DISTRICTS.	TOTAL HOLDINGS— (Continued). Total. Extent.	Assessment.	WASTE Dry. Extent.	Assessment.
	6	7	8	9
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	303,863	6,69,539	...	...
2. Vizagapatam	78,709	1,91,012	...	...
3. Godavery	717,232	14,80,162	...	...
4. Kistna	1,805,931	28,55,278	125,840	1,78,033
5. Nellore	966,790	19,26,425	124,670	1,01,857
6. Cuddapah	1,252,809	16,36,069	437,341	3,37,567
7. Bellary	2,490,342	20,47,881	1,072,986	8,46,263
8. Kurnool	1,206,406	12,73,103	357,793	3,02,183
9. Madras	...	...	...	...
10. Chingleput...	521,035	13,54,265	78,572	96,608
11. North Arcot	649,959	17,89,473	15,812	17,530
12. South Arcot	1,249,506	31,41,012	26,107	33,030
13. Tanjore	1,045,300	39,98,839	...	...
14. Trichinopoly	965,189	13,45,282	...	...
15. Madura	903,047	16,11,520	...	...
16. Tinnevelly...	1,368,907	25,71,120	2	14
17. Coimbatore...	2,315,285	26,37,569	215	143
18. Nilgiris	89,738	64,732	...	...
19. Salem...	1,229,861	18,11,589	...	...
20. South Canara	...	12,83,816	...	...
21. Malabar	796,947	18,06,501	...	...
Total ...	19,956,856	354,95,187	2,239,338	19,13,228

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Particulars of Occupancy for Fasli 1286—(*Continued*).

REMITTED.				REMAINDER CULTIVATION.	
Wet.		Total.		Waste charged.	
				Dry.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
10	11	12	13	14	15
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
2,877	2,956	2,877	2,956	8,773	9,663
960	3,396	960	3,396	5,488	4,435
10,930	24,696	10,930	24,696	181,134	1,92,932
17,744	46,481	143,584	2,24,514	387,376	5,88,426
93,217	4,56,975	217,887	5,58,832	249,434	2,97,591
53,048	3,04,470	490,389	6,42,037	74,919	49,522
41,084	1,83,203	1,114,070	10,29,466	142,153	43,560
8,935	55,736	366,728	3,57,919	218,217	2,81,474
...	...	...	...	...	...
86,109	3,02,492	164,681	3,99,100	546	954
70,514	3,71,342	86,326	3,88,872	68,481	86,753
53,835	2,74,436	79,942	3,07,466	102,479	1,73,787
24,615	92,305	24,615	92,305	79,664	97,110
9,236	25,002	9,236	25,002	182,701	1,34,461
46,434	1,88,943	46,434	1,88,943	122,568	1,30,774
36,909	2,23,145	36,911	2,23,159	444,177	2,60,546
7,872	47,052	8,087	47,195	430,636	3,46,100
...	...	...	...	28,695	14,242
19,490	90,440	19,490	90,440	106,535	87,974
...	...	...	3,554	...	...
953	1,361	953	1,361	4,249	1,597
584,762	26,94,431	2,824,100	46,11,213	2,838,225	28,01,901

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Statement showing the Particulars

DISTRICTS.	REMAINDER			
	Waste charged—(*Continued*).			
	Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.
	16	17	18	19
	ACRES.	RS.	ACRES.	RS.
1. Ganjam	15,910	47,137	24,683	56,800
2. Vizagapatam	1,828	8,071	7,316	12,506
3. Godavery...	12,982	38,929	194,116	2,31,861
4. Kistna	7,443	23,194	394,819	6,11,620
5. Nellore	3,225	44,441	252,659	3,42,032
6. Cuddapah	4,170	21,404	79,089	70,926
7. Bellary	4,717	13,116	146,870	56,676
8. Kurnool	1,310	7,442	219,527	2,88,916
9. Madras	...	...	...	...
10. Chingleput...	153	608	699	1,562
11. North Arcot	11,033	50,948	79,514	1,37,701
12. South Arcot...	9,627	45,741	112,106	2,19,528
13. Tanjore	43,684	1,72,937	123,348	2,70,047
14. Trichinopoly	11,153	86,451	193,854	1,70,912
15. Madura	1,090	3,974	123,658	1,34,748
16. Tinnevelly...	4,913	66,628	449,090	3,27,174
17. Coimbatore...	5,030	32,637	435,666	3,78,737
18. Nilgiris	47	111	28,742	14,353
19. Salem	4,758	23,274	111,293	1,11,248
20. South Canara	...	...	...	...
21. Malabar	1,181	1,870	5,430	3,467
Total...	144,254	6,38,913	2,982,479	34,40,814

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of Occupancy, for Fasli 1286—(*Continued*).

CULTIVATION—(Continued).

Actual Cultivation.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
20	21	22	23	24	25
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
107,319	1,32,058	168,984	4,77,725	276,303	6,09,783
47,911	55,351	22,522	1,19,759	70,433	1,75,110
238,860	5,22,660	273,326	7,00,945	512,186	12,23,605
1,098,499	16,50,412	169,029	3,68,732	1,267,528	20,19,144
399,646	5,02,244	96,598	5,23,317	496,244	10,25,561
625,578	5,04,748	57,753	4,18,358	683,331	9,23,106
1,160,970	6,02,577	68,432	3,59,162	1,229,402	9,61,739
603,055	5,19,219	17,096	1,07,049	620,151	6,26,268
...	...	...	...	...	...
155,824	2,26,547	199,831	7,27,056	355,655	9,53,603
359,606	5,12,182	124,513	7,50,718	484,119	12,62,900
835,767	14,18,131	221,691	11,95,887	1,057,458	26,14,018
219,245	2,74,198	678,092	33,62,289	897,337	36,36,487
646,361	6,42,724	115,738	5,06,644	762,099	11,49,368
623,092	8,28,906	109,863	4,58,923	732,955	12,87,829
732,836	6,58,587	150,070	13,62,200	882,906	20,20,787
1,794,622	16,32,425	76,910	5,79,212	1,871,532	22,11,637
59,769	47,108	1,227	3,271	60,996	50,379
1,027,338	11,92,634	71,740	4,17,267	1,099,078	16,09,901
...	...	...	..	...	12,80,262
403,395	6,36,436	387,169	11,65,237	790,564	18,01,673
11,139,693	125,59,147	3,010,584	136,03,751	14,150,277	274,43,160

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B in No. 3.—Statement showing the amount of Land and Village Service Cess charged and deducted in the several Districts for Fasli 1286.

DISTRICTS.	Land Cess in Ryotwari Villages.			Village Service Cess under Act IV of 1864 and Merah to Village servants levied in Government Villages.			
	Amount included in the Assessment and then deducted from the Beriz.	Amount separately charged.	Total.	Amount included in the Assessment and then deducted from the Beriz.	Amount separately charged. Under existing Settlement.	Amount separately charged. Under Madras Act IV of 1864.	Total.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	...	41,846	41,846	...	19,158	...	19,158
2. Vizagapatam.	...	19,195	19,195	384	...	...	384
3. Godavery ...	28,827	98,860	1,27,687	...	...	1,10,757	1,10,757
4. Kistna ...	10,586	1,59,418	1,70,004	73,477	1,06,886	...	1,80,363
5. Nellore ...	...	1,58,916	1,58,916	116	1,604	...	1,720
6. Cuddapah ...	...	1,03,095	1,03,095	608	...	...	608
7. Bellary ...	...	2,08,553	2,08,553	524	...	...	524
8. Kurnool ...	10,881	48,240	59,121	29,435	...	88,560	1,17,995
9. Madras ...	...	...	...	...	...	...	...
10. Chingleput ...	...	66,961	66,961	4,124	46,223	4,594	54,941
11. North Arcot.	1,302	1,56,114	1,57,416	66,590	15,863	...	82,453
12. South Arcot.	466	2,04,679	2,05,145	2,09,031	...	1,356	2,10,387
13. Tanjore ...	...	2,00,309	2,00,309	2,74,920	...	...	2,74,920
14. Trichinopoly.	28,945	81,711	1,10,656	64,344	...	1,06,996	1,71,340
15. Madura ...	...	76,590	76,590	3,824	...	...	3,824
16. Tinnevelly ...	...	1,34,029	1,34,029	63,700	39,387	83,029	1,86,116
17. Coimbatore ...	...	1,93,519	1,93,519	...	...	...	...
18. Nilgiris ...	...	3,569	3,569	162	...	...	162
19. Salem	...	1,68,098	1,68,098	89,641	...	1,24,956	2,14,597
20. South Canara.	...	87,120	87,120	33,975	...	...	33,975
21. Malabar ...	...	1,09,535	1,09,535	...	89,148	...	89,148
Total ...	81,007	23,20,357	24,01,364	9,14,855	3,18,269	5,20,248	17,53,372

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C. in No. 3.—Comparative Statement of Cultivation and Settlement of the Ryotwar Land Revenue for Fasli 1286.

DISTRICTS.	DRY.			
	Land.			
	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	ACRES.	ACRES.	ACRES.	ACRES.
1. Ganjam	110,815	116,092	5,277	...
2. Vizagapatam	52,996	53,399	403	...
3. Godavery	406,369	419,994	13,625	...
4. Kistna...	1,624,921	1,611,715	...	13,206
5. Nellore	766,960	773,750	6,790	...
6. Cuddapah	1,162,650	1,137,838	...	24,812
7. Bellary	2,448,252	2,376,109	...	72,143
8. Kurnool	1,226,701	1,179,065	...	47,636
9. Madras	...	...	...	...
10. Chingleput	229,631	234,942	5,311	...
11. North Arcot	446,776	443,899	...	2,877
12. South Arcot...	950,334	964,353	14,019	...
13. Tanjore	296,910	298,909	1,999	...
14. Trichinopoly	818,979	829,062	10,083	...
15. Madura...	754,077	745,660	...	8,417
16. Tinnevelly	1,156,167	1,177,015	20,848	...
17. Coimbatore	2,217,327	2,225,473	8,146	...
18. Nilgiris	79,902	88,464	8,562	...
19. Salem	1,128,615	1,133,873	5,258	...
20. South Canara	...	...	...	...
21. Malabar	400,273	407,644	7,371	..
Total ...	16,278,655	16,217,256	107,692	169,091
Net ...	...	...	...	61,399

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Comparative Statement of Cultivation and Settlement

DISTRICTS.	DRY—(Continued). Assessment. Fasli 1285.	Fasli 1286.	Comparison. Increase.	Comparison. Decrease.
	6	7	8	9
	RS.	RS.	RS.	RS.
1. Ganjam	1,41,915	1,41,721	...	194
2. Vizagapatam	59,780	59,786	6	...
3. Godavery	6,89,212	7,15,592	26,380	...
4. Kistna	24,35,760	24,16,871	...	18,889
5. Nellore	8,97,790	9,01,692	3,902	...
6. Cuddapah	9,02,842	8,91,837	...	11,005
7. Bellary	15,15,760	14,92,400	...	23,360
8. Kurnool	11,25,975	11,02,876	...	23,099
9. Madras	...	...	...	...
10. Chingleput	3,16,467	3,24,109	7,642	...
11. North Arcot	6,19,835	6,16,465	...	3,370
12. South Arcot...	16,03,380	16,24,948	21,568	...
13. Tanjore	3,69,918	3,71,308	1,390	...
14. Trichinopoly	7,67,026	7,77,185	10,159	...
15. Madura	9,65,658	9,59,680	...	5,978
16. Tinnevelly	9,08,907	9,19,147	10,240	...
17. Coimbatore	19,72,787	19,78,668	5,881	...
18. Nilgiris	46,020	61,350	15,330	...
19. Salem	12,74,958	12,80,608	5,650	...
20. South Canara	...	...	...	...
21. Malabar	6,28,476	6,38,033	9,557	...
Total ...	172,42,466	172,74,276	1,17,705	85,895
Net ...	...	...	31,810	...

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of the Ryotwar Land Revenue for Fasli 1286—(*Continued*).

WET.					
LAND.				ASSESSMENT.	
Fasli 1285.	Fasli 1286.	Comparison.		Fasli 1285.	Fasli 1286.
		Increase.	Decrease.		
10	11	12	13	14	15
ACRES.	ACRES.	ACRES.	ACRES.	RS.	RS.
181,898	187,771	5,873	...	5,26,841	5,27,818
25,500	25,310	...	190	1,32,080	1,31,226
307,129	297,238	...	9,891	7,90,689	7,64,570
200,539	194,216	...	6,323	4,48,133	4,38,407
193,255	193,040	...	215	10,24,514	10,24,733
115,757	114,971	...	786	7,51,018	7,44,232
115,072	114,233	...	839	5,59,050	5,55,481
27,735	27,341	...	394	1,71,461	1,70,227
...	...	...	...	...	...
285,085	286,093	1,008	...	10,26,039	10,30,156
206,149	206,060	...	89	11,73,131	11,73,008
283,955	285,153	1,198	...	15,10,527	15,16,064
745,151	746,391	1,240	...	36,22,846	36,27,531
136,005	136,127	122	...	5,67,556	5,68,097
157,382	157,387	5	...	6,51,763	6,51,840
188,223	191,892	3,669	...	17,11,278	16,51,973
89,708	89,812	104	...	6,58,340	6,58,901
40	1,274	1,234	...	90	3,382
95,863	95,988	125	...	5,30,436	5,30,981
...	...	...	...	...	...
388,285	389,303	1,018	...	11,66,746	11,68,468
3,742,731	3,739,600	15,596	18,727	170,22,538	169,37,095
...	...	...	3,131		

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Comparative Statement of Cultivation and Settlement

DISTRICTS.	WET—(Continued). Assessment—(Continued). Comparison. Increase.	Decrease.	TOTAL. Land. Fasli 1285.	Fasli 1286.	Comparison. Increase.	Decrease.
	16	17	18	19	20	21
	RS.	RS.	ACRES.	ACRES.	ACRES.	ACRES.
1. Ganjam	977	...	292,713	303,863	11,150	...
2. Vizagapatam ...	...	854	78,496	78,709	213	...
3. Godavery... ...	...	26,119	713,498	717,232	3,734	...
4. Kistna	...	9,726	1,825,460	1,805,931	...	19,529
5. Nellore	219	...	960,215	966,790	6,575	...
6. Cuddapah ...	...	6,786	1,278,407	1,252,809	...	25,598
7. Bellary	...	3,569	2,563,324	2,490,342	...	72,982
8. Kurnool	...	1,234	1,254,436	1,206,406	...	48,030
9. Madras	...	...	...	...	...	...
10. Chingleput ...	4,117	...	514,716	521,035	6,319	...
11. North Arcot ...	...	123	652,925	649,959	...	2,966
12. South Arcot ...	5,537	...	1,234,289	1,249,506	15,217	...
13. Tanjore	4,685	...	1,042,061	1,045,300	3,239	...
14. Trichinopoly ...	541	...	954,984	965,189	10,205	...
15. Madura	77	...	911,459	903,047	...	8,412
16. Tinnevelly ...	...	59,305	1,344,390	1,368,907	24,517	...
17. Coimbatore ...	561	...	2,307,035	2,315,285	8,250	...
18. Nilgiris	3,292	...	79,942	89,738	9,796	...
19. Salem	545	...	1,224,478	1,229,861	5,383	...
20. South Canara ...	...	...	...	...	...	...
21. Malabar	1,722	...	788,558	796,947	8,389	...
Total ...	22,273	1,07,716	20,021,386	19,956,856	112,987	177,517
Net ...	...	85,443	...	...	...	64,530

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of the Ryotwar Land Revenue for Fasli 1286—*(Continued)*.

Assessment.				Second Crop Assessment.			
Fasli 1285.	Fasli 1286.	Comparison.		Fasli 1285.	Fasli 1286.	Comparison.	
		Increase.	Decrease.			Increase.	Decrease.
22	23	24	25	26	27	28	29
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
6,68,756	6,69,539	783	...	...	...	...	...
1,91,860	1,91,012	...	848	...	...	...	...
14,79,901	14,80,162	261	...	4,222	30,779	26,557	...
28,83,893	28,55,278	...	28,615	373	1,593	1,220	...
19,22,304	19,26,425	4,121	...	10,646	6,630	...	4,016
16,53,860	16,36,069	...	17,791	42,682	19,378	...	23,304
20,74,810	20,47,881	...	26,929	76,053	67,736	...	8,317
12,97,436	12,73,103	...	24,333	29,663	18,551	...	11,112
...	...	...	...	...	...	...	...
13,42,506	13,54,265	11,759	...	51,755	37,776	...	13,979
17,92,966	17,89,473	...	3,493	35,410	24,921	...	10,489
31,13,907	31,41,012	27,105	...	69,077	42,435	...	26,642
39,92,764	39,98,839	6,075	...	86,407	83,780	...	2,627
13,34,582	13,45,282	10,700	...	92,667	90,408	...	2,259
16,17,421	16,11,520	...	5,901	31,931	20,749	...	11,182
26,20,185	25,71,120	...	49,065	27,921	51,150	23,229	...
26,31,127	26,37,569	6,442	...	302	280	...	22
46,110	64,732	18,622	...	...	...	...	...
18,05,394	18,11,589	6,195	...	...	...	...	...
12,82,882	12,83,816	934	...	...	...	...	...
17,95,222	18,06,501	11,279	...	...	...	...	...
355,47,886	354,95,187	104,276	1,56,975	5,59,109	4,96,166	51,006	1,13,949
...	...	...	52,699	...	...	...	62,943

Comparative Statement of Cultivation and Settlement

DISTRICTS.	CHARGE FOR WATER ON GOVERNMENT LANDS.			
	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
	30	31	32	33
	RS.	RS.	RS.	RS.
1. Ganjam	26	156	130	...
2. Vizagapatam	2,377	1,335	...	1,042
3. Godavery	10,20,878	10,05,080	...	15,798
4. Kistna	6,98,672	6,86,977	...	11,695
5. Nellore	17,529	5,191	...	12,338
6. Cuddapah	23,715	3,878	...	19,837
7. Bellary	39,217	16,752	...	22,465
8. Kurnool	27,497	5,091	...	22,406
9. Madras	...	...	...	...
10. Chingleput...	43,818	12,058	...	31,760
11. North Arcot	64,541	15,765	..	48,776
12. South Arcot	2,48,922	1,29,153	...	1,19,769
13. Tanjore	1,44,963	1,41,777	...	3,186
14. Trichinopoly	38,344	25,130	...	13,214
15. Madura	3,782	1,644	...	2,138
16. Tinnevelly...	3,622	3,402	...	220
17. Coimbatore	16,646	15,328	...	1,318
18. Nilgiris	...	...	...	...
19. Salem...	5,279	3,170	...	2,109
20. South Canara	...	...	...	...
21. Malabar	...	...	...	...
Total ...	23,99,828	20,71,887	130	3,28,071
Net ..	...	...	...	3,27,941

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of the Ryotwari Land Revenue for Fasli 1286—(*Continued*).

TOTAL.				DEDUCT REMISSIONS. Waste Remission as per Enclosure A.			
Fasli 1285.	Fasli 1286.	Comparison. Increase.	Comparison. Decrease.	Fasli 1285.	Fasli 1286.	Comparison. Increase.	Comparison. Decrease.
34	35	36	37	38	39	40	41
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
6,68,782	6,69,695	913	...	...	2,956	2,956	...
1,94,237	1,92,347	...	1,890	4,427	3,396	...	1,031
25,05,001	25,16,021	11,020	...	8,735	24,696	15,961	...
35,82,938	35,43,848	...	39,090	24,558	2,24,514	1,99,956	...
19,50,479	19,38,246	...	12,233	1,95,247	5,58,832	3,63,585	..
17,20,257	16,59,325	...	60,932	1,36,966	6,42,037	5,05,071	...
21,90,080	21,32,369	...	57,711	91,226	10,29,466	9,38,240	...
13,54,596	12,96,745	...	57,851	7,311	3,57,919	3,50,608	...
...	...	...	...	...	...	...	...
14,38,079	14,04,099	...	33,980	2,78,413	3,99,100	1,20,687	...
18,92,917	18,30,159	...	62,758	1,08,181	3,88,872	2,80,691	...
34,31,906	33,12,600	...	1,19,306	45,370	3,07,466	2,62,096	...
42,24,134	42,24,396	262	...	20,193	92,305	72,112	...
14,65,593	14,60,820	...	4,773	115	25,002	24,887	...
16,53,134	16,33,913	...	19,221	22,942	1,88,943	1,66,001	...
26,51,728	26,25,672	...	26,056	1,42,681	2,23,159	80,478	...
26,48,075	26,53,177	5,102	...	28,365	47,195	18,830	...
46,110	64,732	18,622	...	...	...	..	...
18,10,673	18,14,759	4,086	...	37,053	90,440	53,387	...
12,82,882	12,83,816	934	...	3,168	3,554	386	...
17,95,222	18,06,501	11,279	...	1,108	1,361	253	...
385,06,823	380,63,240	52,218	4,95,801	11,56,059	46,11,213	34,56,185	1,031
...	...	...	4,43,583	...	...	34,55,154	...

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Comparative Statement of Cultivation and Settlement

DISTRICTS.	DEDUCT			
	REMISSIONS AS PARTICULARIZED IN STATEMENT No. 4.			
	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
	42	43	44	45
	RS.	RS.	RS.	RS.
1. Ganjam	697	5,915	5,218	...
2. Vizagapatam	8,840	12,794	3,954	...
3. Godavery	48,367	78,265	29,898	...
4. Kistna	1,45,032	4,67,446	3,22,414	...
5. Nellore	3,30,846	5,90,126	2,59,280	...
6. Cuddapah	92,291	4,21,354	3,29,063	...
7. Bellary	32,838	3,97,380	3,64,542	...
8. Kurnool	61,531	2,01,395	1,39,864	...
9. Madras	...	...	...	...
10. Chingleput	2,69,008	6,35,774	3,66,766	...
11. North Arcot	1,61,137	2,47,357	86,220	...
12. South Arcot	4,98,733	5,07,195	8,462	...
13. Tanjore	3,26,969	4,24,819	97,850	...
14. Trichinopoly	95,568	1,15,500	19,932	...
15. Madura	46,053	5,15,163	4,69,110	...
16. Tinnevelly...	2,78,135	5,99,212	3,21,077	...
17. Coimbatore	1,31,247	3,52,726	2,21,479	...
18. Nilgiris	8,176	9,291	1,115	...
19. Salem	1,31,958	4,78,156	3,46,198	...
20. South Canara	67,504	67,140	...	364
21. Malabar	3,620	34,218	30,598	...
Total ...	27,38,550	61,61,226	34,23,040	364
Net ...	...	...	34,22,676	...

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of the Ryotwari Land Revenue for Fasli 1286—(*Continued*).

REMISSIONS.				REMAINING BERIZ.	
Total Remissions.					
Fasli 1285.	Fasli 1286.	Comparison.		Fasli 1285.	Fasli 1286.
		Increase.	Decrease.		
46	47	48	49	50	51
RS.	RS.	RS.	RS.	RS.	RS.
697	8,871	8,174	...	6,68,085	6,60,824
13,267	16,190	2,923	...	1,80,970	1,76,157
57,102	1,02,961	45,859	...	24,47,899	24,13,060
1,69,590	6,91,960	5,22,370	...	34,13,348	28,51,888
5,26,093	11,48,958	6,22,865	...	14,24,386	7,89,288
2,29,257	10,63,391	8,34,134	...	14,91,000	5,95,934
1,24,064	14,26,846	13,02,782	...	20,66,016	7,05,523
68,842	5,59,314	4,90,472	...	12,85,754	7,37,431
...	...	...	...	...	...
5,47,421	10,34,874	4,87,453	...	8,90,658	3,69,225
2,69,318	6,36,229	3,66,911	...	16,23,599	11,93,930
5,44,103	8,14,661	2,70,558	...	28,87,803	24,97,939
3,47,162	5,17,124	1,69,962	...	38,76,972	37,07,272
95,683	1,40,502	44,819	...	13,69,910	13,20,318
68,995	7,04,106	6,35,111	...	15,84,139	9,29,807
4,20,816	8,22,371	4,01,555	...	22,30,912	18,03,301
1,59,612	3,99,921	2,40,309	...	24,88,463	22,53,256
8,176	9,291	1,115	...	37,934	55,441
1,69,011	5,68,596	3,99,585	...	16,41,662	12,46,163
70,672	70,694	22	...	12,12,210	12,13,122
4,728	35,579	30,851	...	17,90,494	17,70,922
38,94,609	107,72,439	68,77,830	...	346,12,214	272,90,801
...	...	68,77,830	...	...	...

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Comparative Statement of Cultivation and Settlement

DISTRICTS.	REMAINING BERIZ—(Continued). Comparison. Increase.	Decrease.	ADD MISCELLANEOUS STATEMENT, Fasli 1285.	Fasli 1286.
	52	53	54	55
	RS.	RS.	RS.	RS.
1. Ganjam	...	7,261	69,633	65,365
2. Vizagapatam	...	4,813	2,32,209	2,33,856
3. Godavery	...	34,839	10,03,998	9,75,668
4. Kistna	...	5,61,460	3,76,217	4,10,584
5. Nellore	...	6,35,098	2,13,232	1,52,304
6. Cuddapah	...	8,95,066	1,86,754	1,13,842
7. Bellary	...	13,60,493	2,85,750	2,41,285
8. Kurnool	...	5,48,323	1,91,254	1,54,675
9. Madras	...	...	78,332	77,821
10. Chingleput	...	5,21,433	92,361	76,124
11. North Arcot	...	4,29,669	1,27,540	1,15,126
12. South Arcot	...	3,89,864	1,26,065	1,13,624
13. Tanjore	...	1,69,700	1,60,787	1,60,952
14. Trichinopoly	...	49,592	98,081	84,687
15. Madura	...	6,54,332	1,04,380	69,470
16. Tinnevelly	...	4,27,611	1,98,719	1,84,574
17. Coimbatore	...	2,35,207	59,245	49,167
18. Nilgiris	17,507	...	9,267	16,412
19. Salem	...	3,95,499	98,117	84,186
20. South Canara	912	...	56,593	82,172
21. Malabar	...	19,572	37,673	38,810
Total ...	18,419	73,39,832	38,06,207	35,00,704
Net ...	...	73,21,413	...	...

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of the Ryotwar Land Revenue for Fasli 1286—(*Continued*).

REVENUE AS PER No. 5.		TOTAL BERIZ.			
Comparison.		Fasli 1285.	Fasli 1286.	Comparison.	
Increase.	Decrease.			Increase.	Decrease.
56	57	58	59	60	61
RS.	RS.	RS.	RS.	RS.	RS.
...	4,268	7,37,718	7,26,189	...	11,529
1,647	...	4,13,179	4,10,013	...	3,166
...	28,330	34,51,897	33,88,728	...	63,169
34,367	...	37,89,565	32,62,472	...	5,27,093
...	60,928	16,37,618	9,41,592	...	6,96,026
...	72,912	16,77,754	7,09,776	...	9,67,978
...	44,465	23,51,766	9,46,808	...	14,04,958
...	36,579	14,77,008	8,92,106	...	5,84,902
...	511	78,332	77,821	...	511
...	16,237	9,83,019	4,45,349	...	5,37,670
...	12,414	17,51,139	13,09,056	...	4,42,083
...	12,441	30,13,868	26,11,563	...	4,02,305
165	...	40,37,759	38,68,224	...	1,69,535
...	13,394	14,67,991	14,05,005	...	62,986
...	34,910	16,88,519	9,99,277	...	6,89,242
...	14,145	24,29,631	19,87,875	...	4,41,756
...	10,078	25,47,708	23,02,423	...	2,45,285
7,145	...	47,201	71,853	24,652	...
...	13,931	17,39,779	13,30,349	...	4,09,430
25,579	...	12,68,803	12,95,294	26,491	...
1,137	...	18,28,167	18,09,732	...	18,435
70,040	3,75,543	384,18,421	307,91,505	51,143	76,78,059
...	3,05,503	...	...	...	76,26,916

No. 4.—Statement showing the Particulars of Remissions in Fasli 1286.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Occasional Remissions or those granted at the Jamabundy with reference to the state of the Season.	RS.	RS.	RS.	RS.
1. Shavi or withered crops	7,73,296	31,44,425	23,71,129	...
2. Palanastam or loss of produce inclusive of special percentage remission on dry holdings	2,27,872	10,96,238	8,68,366	...
3. Pannyboodthy or land flooded and Payamalay or land injured by water	62,320	44,193	...	18,127
4. Teerva Cummee (difference between wet and dry assessment)	1,13,384	4,80,217	3,66,833	...
5. Fasal Cummee or second crop not cultivated...	49,585	70,817	21,232	...
6. Occasional remissions under G.O., dated 26th Nov. 1873, No. 1,305, and G.O., dated 16th Oct. 1874, No. 1,333, in the Nellore District, and also remissions allowed in the Cuddapah District, under G.O., dated 24th July 1874, No. 919 ...	1,69,199	1,06,261	...	62,938
7. Remission of water-rate and of second crop charge	25,468	17,369	...	8,099
8. Miscellaneous remissions	19,794	32,331	12,537	...
Total...	14,40,918	49,91,851	36,40,097	89,164
Net Increase...	...	...	35,50,933	...
Fixed remissions	1,34,385	1,17,633	...	16,752
Items allowed on the Collections or from entire Beriz of Villages.				
1. Share of Shrotriem proceeds and ready-money Inams...	70,610	53,961	...	16,649
2. Cattubadi, &c.	3,930	1,920	...	2,010
3. Road-cess	83,979	81,006	...	2,973
4. Village Service Cess, and salaries to village servants	10,04,728	9,14,855	...	89,873
Total...	11,63,247	10,51,742	...	1,11,505
Grand Total...	27,38,550	61,61,226	36,40,097	2,17,421
Net Increase...	...	...	34,22,676	...

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No. 5.—Comparative Abstract of Land Revenue, Miscellaneous Items, for Fasli 1286.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi on sundry, &c., Inams	12,47,511	12,25,662	...	21,849
2. Tax on trees on unassessed lands	1,20,092	1,21,418	1,326	...
3. Cess for repair of tanks	3,771	4,035	264	...
4. Revenue from rented villages	1,65,004	1,64,291	...	713
5. Do. from Amani villages	6,356	2,127	...	4,229
6. Land cultivated but not included in the Jamabundy	1,66,554	1,36,017	...	30,537
7. Land cultivated without Durkhast for which no puttas have been granted ...	61,294	75,994	14,700	...
8. Concealed cultivation	5,758	3,177	...	2,581
9. Cultivation of unclaimed Inams	868	420	...	448
10. Do. of Porumboke lands	69,269	59,289	...	9,980
11. Do. of lands belonging to pagodas where there is no worship ...	487	403	...	84
12. Do. of Chuttrum Inams	127	107	...	20
13. Grazing tax or grass rent	1,41,329	91,355	...	49,974
14. Rent of gardens and topes	57,871	28,018	...	29,853
15. Inam tuffreek	3,705	869	...	2,836
16. Revenue from reverted Inams...	4,556	4,724	168	...
17. Collection from Village Service Inams for offices vacant	1,449	910	...	539
18. Revenue from sequestered Inams	14,637	11,531	...	3,106
19. Do. from hill villages	44,673	42,713	...	1,960
20. Do. from lands on the sides and slopes of hills...	732	641	...	91
21. Do. from boundary lands in dispute.	753	410	...	343
22. Do. from lands assessed at favorable rates	6,004	6,614	610	...
23. Honey rent	79	79	...	...
24. Wax rent	47	...	...	47
25. Chank rent	7,141	241	...	6,900
26. Chunam shell rent	9,016	9,577	561	...
27. Brick-kiln rent...	...	6	6	...
28. Cardamom rent...	...	1,500	1,500	...
29. Rent on palmyra trees	81,910	69,929	...	11,981
30. Do. on soapnut trees	1,262	3	...	1,259
31. Do. on fruit trees	21,584	16,125	...	5,459
32. Do. on roots for dyeing cloth	764	343	...	421
33. Do. on medicinal roots	460	...	...	460
34. Do. on lime quarries	67	64	...	3
35. Do. on Padoogay lands or those situated near rivers	23	26	3	...
36. Do. on islands situated in rivers	1,32,862	1,25,860	...	7,002
37. Sale of Darby grass	196	157	...	39
38. Diamond mine rent	217	14	...	203
39. White clay mine rent	...	...	...	...
40. Cultivation of jungle lands newly cleared by burning in South Canara	16,152	19,398	3,246	...
41. Cultivation of jungle lands newly cleared by burning in Badrachellum	...	...	...	...
42. Cultivation of dry lands or huckle cultivation in South Canara...	1,030	1,075	45	...
43. Commission on the sale of distrained property attached for arrears of revenue ...	2,863	4,269	1,406	...
44. Commission on private estates under the Government management	18,636	30,516	11,880	...
45. Tax on backyards in excess of the limit allowed	9,842	9,281	...	561

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Comparative Abstract of Land Revenue, Miscellaneous Items, &c.—(*Continued*).

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
46. Revenue fines	15,949	10,877	...	5,072
47. Savings and refunds...	1,982	1,657	...	325
48. Excess collection over the demand	24,735	12,025	...	12,710
49. Charge for water on Zemindari and Inam, &c., lands including Fasaljasty and Teerwajasty on Inam lands	7,94,887	7,59,033	...	35,854
50. Quit-rent on bungalows and gardens ...	23,164	22,837	...	327
51. Quit-rent and ground rent in the Town of Madras	72,868	72,745	...	123
52. Russums collected from Zemindaries ...	10,590	10,590	...	...
53. Revenue derived from coir, the produce of Amindivi Islands in South Canara..	26,538	51,667	25,129	...
54. Ratan and Coray rent	501	203	...	298
55. Ooligam allowance to village officers undrawn	72	...	...	72
56. Sale proceeds of waste lands, &c.	53,586	41,322	...	12,264
57. Three-eighths of escheated Village Service Inams as per Board's Standing Circular No. XIV of 1870	957	9	...	948
58. Revenue Process Service Fees under Accountant General's Circular No. XXII of 1874	2,27,395	1,34,894	...	92,501
59. Amount recovered on account of Survey establishment employed in the estates under Court of Wards	11,834	12,226	392	...
60. Sist on seri lands not included in the dowle of previous faslis	3,442	2,141	...	1,301
61. Stala Curnams' &c., russums	677	1,151	474	...
62. Double water-tax charged on lands irrigated without permission	5,555	8,500	2,945	..
63. Revenue deposits forfeited	6,615	2,647	...	3,968
64. Sale proceeds of receipts and Putta books	4,707	4,583	...	124
65. Sale proceeds of trees	11,617	7,614	...	4,003
66. Water-tax on miscellaneous Jeroyati lands	7,909	9,844	1,935	...
67. Other items	73,676	64,951	...	8,725
Total...	38,06,207	35,00,704	...	3,05,503
MISCELLANEOUS ITEMS UNDER OTHER SOURCES OF REVENUE.				
Abkári.				
Fees for licenses	15,984	19,853	3,869	...
Other items	2,662	6,951	4,289	...
Total...	18,646	26,804	8,158	...
Salt.				
Customs duty on salt	1,49,067	2,23,070	74,003	...
Savings and Refunds	17,847	6,078	...	11,769
Other items	8,619	50,964	42,345	...
Total...	1,75,533	2,80,112	1,04,579	...
Sea Customs.				
Fines and forfeitures	3,933	3,839	...	94
Other items	35,815	36,122	307	..
Total...	39,748	39,961	213	...

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Comparative Abstract of Land Revenue, Miscellaneous Items, &c.—(*Continued*).

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Land Customs.	RS.	RS.	RS.	RS.
Sale of smuggled goods...	214	214	...	...
Other items	31	167	136	...
Total...	245	381	136	...
Stamps.				
Penalties on unstamped and insufficiently stamped papers	4,255	4,049	...	206
Penalties levied by Courts	43,959	34,609	...	9,350
Recoveries in pauper suits	14,871	137	...	14,734
Other items	12,328	10,539	...	1,789
Total...	75,413	49,334	...	26,079
Income Tax.				
Sundry items	4	23	19	...
Grand Total...	41,15,796	38,97,319	...	2,18,477

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No. 6.—Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND				
	PERMANENTLY				
	Demand.			Arrears.	
	Arrears.	Current.	Total.	Collections.	Remissions.
	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
1. Ganjam...	44,835	4,37,703	4,82,538	38,851	...
2. Vizagapatam	54,656	9,70,401	10,25,057	48,101	...
3. Godavery	50,758	7,52,243	8,03,001	46,670	1,733
4. Kistna	12,772	2,96,135	3,08,907	12,391	...
5. Nellore	4,893	4,00,304	4,05,197	725	...
6. Cuddapah	...	...	...	...	...
7. Bellary	...	...	...	...	...
8. Kurnool	...	...	...	...	..
9. Madras	...	...	...	...	...
10. Chingleput	39,377	1,06,073	1,45,450	22,287	...
11. North Arcot	1,30,267	4,86,724	6,16,991	70,087	...
12. South Arcot	1,236	8,599	9,835	1,236	...
13. Tanjore	2,507	31,434	33,941	2,507	...
14. Trichinopoly...	4,027	49,899	53,926	4,027	...
15. Madura...	2,46,101	7,99,555	10,45,656	2,26,677	...
16. Tinnevelly	32,559	3,08,049	3,40,608	29,356	...
17. Coimbatore	807	27,691	28,498	807	...
18. Nilgiris	...	...	...	...	...
19. Salem	51,949	4,48,438	5,00,387	35,838	...
20. South Canara	...	...	...	...	...
21. Malabar...	74,426	15,000	89,426	10,500	...
Total ...	7,51,170	51,38,248	58,89,418	5,50,060	1,733

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of all sources of Revenue for Fasli 1286.

REVENUE.					
Settled.					
Collections.			Balance.		
Current.		Total.	Arrears.	Current.	Total.
Collections.	Remissions.				
7	8	9	10	11	12
RS.	RS.	RS.	RS.	RS.	RS.
4,15,508	...	4,54,359	5,984	22,195	28,179
9,19,516	...	9,67,617	6,555	50,885	57,440
7,19,422	...	7,67,825	2,355	32,821	35,176
2,68,573	...	2,80,964	381	27,562	27,943
3,89,053	...	3,89,778	4,168	11,251	15,419
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
49,631	...	71,918	17,090	56,442	73,532
65,962	...	1,36,049	60,180	4,20,762	4,80,942
6,520	...	7,756	...	2,079	2,079
20,200	...	22,707	...	11,234	11,234
40,439	...	44,466	...	9,460	9,460
1,01,781	...	3,28,458	19,424	6,97,774	7,17,198
1,84,785	...	2,14,141	3,203	1,23,264	1,26,467
18,243	...	19,050	...	9,448	9,448
...	...	...	...	...	...
2,67,130	...	3,02,968	16,111	1,81,308	1,97,419
...	...	...	...	...	...
...	...	10,500	63,926	15,000	78,926
34,66,763	...	40,18,556	1,99,377	16,71,485	18,70,862

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND				
	PERMANENTLY				
	Subsequent Collections and Remissions up to 3rd March 1878.				
	Arrears.	Current.	Total.	Recoverable and doubtful.	Amount already sanctioned but not yet written off.
	13	14	15	16	17
	RS.	RS.	RS.	RS.	RS.
1. Ganjam...	3,633	21,582	25,215	2,351	...
2. Vizagapatam	6,553	48,449	55,002	...	...
3. Godavery	1,349	30,716	32,065	222	...
4. Kistna	251	18,113	18,364	130	...
5. Nellore	...	141	141	4,168	...
6. Cuddapah	...	...	...	...	...
7. Bellary	...	...	...	...	...
8. Kurnool	...	...	...	...	...
9. Madras	...	...	...	...	...
10. Chingleput	2,986	32,440	35,426	14,104	...
11. North Arcot	21,529	2,08,410	2,29,939	38,651	...
12. South Arcot	...	2,057	2,057	...	...
13. Tanjore...	...	11,234	11,234	...	...
14. Trichinopoly...	...	9,460	9,460	...	...
15. Madura...	19,410	1,25,154	1,44,564	...	...
16. Tinnevelly	2,960	1,14,573	1,17,533	243	..
17. Coimbatore	...	4,642	4,642	...	...
18. Nilgiris...	...	...	...	...	...
19. Salem	8,951	1,29,633	1,38,584	7,003	108
20. South Canara	...	...	...	...	...
21. Malabar	15,750	...	15,750	48,176	...
Total ...	83,372	7,56,604	8,39,976	1,15,048	108

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of all sources of Revenue for Fasli 1286—(*Continued*).

REVENUE—(Continued).								
SETTLED—(Continued).						SHROTRIEM JODI.		
Balance.						Demand.		
Arrears.				Current.	Total.	Arrears.	Current.	Total.
Irrecoverable now recommended.			Total.					
18			19	20	21	22	23	24
RS.	A.	P.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	...	2,351	613	2,964	4,849	24,766	29,615
2	3	4	2	2,436	2,438	70	3,427	3,497
783	9	0	1,006	2,105	3,111	2,982	30,310	33,292
...	...	..	130	9,449	9,579	4,976	32,979	37,955
...	...	...	4,168	11,110	15,278	22,162	84,672	1,06,834
...	...	...	...	...	...	8,398	41,534	49,932
...	...	...	...	...	...	3,741	29,043	32,784
...	...	...	...	...	...	553	12,762	13,315
...	...	...	...	...	...	...	193	193
...	...	...	14,104	24,002	38,106	24,944	75,845	1,00,789
...	..	...	38,651	2,12,352	2,51,003	8,075	23,751	31,826
...	...	...	...	22	22	5,593	22,661	28,254
...	...	...	...	...	...	5,061	1,19,341	1,24,402
...	...	...	...	...	...	4,633	12,691	17,324
14	13	11	14	5,72,620	5,72,634	2,355	11,136	13,491
...	...	...	243	8,691	8,934	6,627	51,876	58,503
...	...	...	...	4,806	4,806	...	3,418	3,418
...	...	...	...	...	...	...	...	...
48	1	10	7,160	51,675	58,835	13,930	42,033	55,963
...	...	...	...	...	...	...	...	...
...	...	...	48,176	15,000	63,176	...	...	...
848	12	1	1,16,005	9,14,881	10,30,886	1,18,949	6,22,438	7,41,387

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND — SHROTRIEM — Collections and Remissions. Arrears. Collections.	Remissions.	Current. Collections.	Remissions.	Total.
	25	26	27	28	29
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	3,288	...	20,899	...	24,187
2. Vizagapatam	64	6	3,379	...	3,449
3. Godavery	2,628	48	29,452	...	32,128
4. Kistna	3,207	51	24,159	...	27,417
5. Nellore	11,306	711	6,701	...	18,718
6. Cuddapah	4,327	15	6,060	...	10,402
7. Bellary	2,485	1	2,552	...	5,038
8. Kurnool	513	...	576	...	1,089
9. Madras	...	...	...	...	...
10. Chingleput	14,913	2,397	28,653	...	45,963
11. North Arcot	2,490	...	8,222	...	10,712
12. South Arcot	5,229	...	12,204	...	17,433
13. Tanjore	4,598	...	1,06,734	...	1,11,332
14. Trichinopoly	2,983	...	7,683	...	10,666
15. Madura	1,929	...	2,486	...	4,415
16. Tinnevelly...	6,175	...	42,665	...	48,840
17. Coimbatore	...	...	2,827	...	2,827
18. Nilgiris	...	...	...	...	...
19. Salem...	10,075	...	10,396	...	20,471
20. South Canara	...	...	...	...	...
21. Malabar	...	...	...	...	...
Total ...	76,210	3,229	3,15,648	...	3,95,087

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of all sources of Revenue for Fasli 1286—(*Continued*).

REVENUE—(Continued).

Jodi—(Continued).

Balance.			Subsequent Collections and Remissions up to 31st March 1878.			Balance.	
						Arrears.	
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and doubtful.	Amount already sanctioned but not yet written off.
30	31	32	33	34	35	36	37
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1,561	3,867	5,428	510	2,454	2,964	1,051	...
...	48	48	...	48	48	...	...
306	858	1,164	1	751	752	297	...
1,718	8,820	10,538	374	7,684	8,058	1,201	97
10,145	77,971	88,116	1,446	15,855	17,301	8,699	...
4,056	35,474	39,530	1,047	25,182	26,229	2,967	42
1,255	26,491	27,746	258	10,742	11,000	895	...
40	12,186	12,226	19	4,742	4,761	21	...
...	193	193	...	193	193	...	...
7,634	47,192	54,826	1,383	29,780	31,163	6,251	...
5,585	15,529	21,114	323	4,639	4,962	5,262	...
364	10,457	10,821	58	6,679	6,737	296	...
463	12,607	13,070	190	11,401	11,591	263	...
1,650	5,008	6,658	509	2,981	3,490	1,141	...
426	8,650	9,076	31	5,292	5,323	395	...
452	9,211	9,663	111	6,963	7,074	341	...
...	591	591	...	591	591	...	...
...	...	...	...	...	...	...	...
3,855	31,637	35,492	98	15,353	15,451	2,818	939
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
39,510	3,06,790	3,46,300	6,358	1,51,330	1,57,688	31,898	1,078

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND						
	Shrotriem Jodi—(Continued). Balance—(Continued).						
	Arrears—(Continued). Irrecoverable now recommended.			Arrears—(Continued). Total.	Current.	Total.	Arrears.
	38			39	40	41	42
	RS.	A.	P.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	...	1,051	1,413	2,464	97,451
2. Vizagapatam	...	...	...	...	...	...	14,782
3. Godavery	7	12	1	305	107	412	89,377
4. Kistna...	45	15	3	1,344	1,136	2,480	1,73,416
5. Nellore	...	...	...	8,699	62,116	70,815	5,43,504
6. Cuddapah	...	...	...	3,009	10,292	13,301	1,19,515
7. Bellary	102	3	9	997	15,749	16,746	84,418
8. Kurnool	...	...	...	21	7,444	7,465	21,784
9. Madras	...	...	...	...	...	...	...
10. Chingleput	...	...	...	6,251	17,412	23,663	2,24,829
11. North Arcot	...	...	...	5,262	10,890	16,152	2,22,025
12. South Arcot	9	12	2	306	3,778	4,084	4,87,304
13. Tanjore	10	3	2	273	1,206	1,479	1,87,643
14. Trichinopoly	...	...	...	1,141	2,027	3,168	44,230
15. Madura	...	...	...	395	3,358	3,753	2,72,082
16. Tinnevelly	...	...	...	341	2,248	2,589	3,33,324
17. Coimbatore	...	...	...	...	...	...	2,28,398
18. Nilgiris	...	...	...	...	...	...	8,763
19. Salem	...	...	...	3,757	16,284	20,041	3,03,202
20. South Canara	...	...	...	...	...	...	72,914
21. Malabar	...	...	...	...	...	...	56,811
Total...	175	14	5	33,152	1,55,460	1,88,612	35,85,772

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of all sources of Revenue for Fasli 1286—(*Continued*).

REVENUE—(Continued).

Ryotwar.						
Demand.		Collections and Remissions.				
		Arrears.		Current.		
Current.	Total.	Collections.	Remissions.	Collections.	Remissions.	Total.
43	44	45	46	47	48	49
RS.	RS.	RS.	RS.	RS.	RS.	RS.
6,60,824	7,58,275	53,735	6,023	6,03,279	...	6,63,037
1,76,157	1,90,939	7,862	3,620	1,40,728	...	1,52,210
24,13,060	25,02,437	57,271	9,408	23,75,637	...	24,42,316
28,51,888	30,25,304	77,957	4,853	23,66,733	...	24,49,543
7,89,288	13,32,792	3,67,737	52,628	3,415	...	4,23,780
5,95,934	7,15,449	72,141	2,540	1,11,935	...	1,86,616
7,05,523	7,89,941	55,281	2,493	1,85,038	...	2,42,812
7,37,431	7,59,215	12,370	2,403	71,444	...	86,217
...	...	...	...	...	...	...
3,69,225	5,94,054	1,07,752	33,728	89,021	...	2,30,501
11,93,930	14,15,955	69,685	19,121	4,33,492	...	5,22,298
24,97,939	29,85,243	4,52,911	3,164	14,41,181	...	18,97,256
37,07,272	38,94,915	1,50,179	1,367	34,08,634	...	35,60,180
13,20,318	13,64,548	27,126	4,989	12,13,139	...	12,45,254
9,29,807	12,01,889	2,40,236	594	1,35,319	...	3,76,149
18,03,301	21,36,625	3,21,423	881	15,03,632	...	18,25,936
22,53,256	24,81,654	2,02,964	4,201	9,88,402	...	11,95,567
55,441	64,204	6,869	...	35,915	...	42,784
12,46,163	15,49,365	1,77,580	15,568	1,46,242	...	3,39,390
12,13,122	12,86,036	68,983	80	11,51,372	...	12,20,435
17,70,922	18,27,733	53,071	...	17,31,378	...	17,84,449
272,90,801	308,76,573	25,83,133	1,67,661	181,35,936	...	208,86,730

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND — Ryot — Balance. Arrears.	Balance. Current.	Balance. Total.	Subsequent Collections and up to 31st March. Arrears.	Subsequent Collections and up to 31st March. Current.
	50	51	52	53	54
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	37,693	57,545	95,238	8,910	42,490
2. Vizagapatam ...	3,300	35,429	38,729	2,120	31,593
3. Godavery	22,698	37,423	60,121	6,342	32,554
4. Kistna	90,606	4,85,155	5,75,761	19,062	4,06,016
5. Nellore	1,23,139	7,85,873	9,09,012	11,763	2,53,350
6. Cuddapah	44,834	4,83,999	5,28,833	5,106	4,11,148
7. Bellary	26,644	5,20,485	5,47,129	4,991	3,08,864
8. Kurnool	7,011	6,65,987	6,72,998	447	4,77,676
9. Madras	...	...	...	...	...
10. Chingleput ...	83,349	2,80,204	3,63,553	26,257	2,12,589
11. North Arcot ...	1,33,219	7,60,438	8,93,657	25,777	4,33,492
12. South Arcot ...	31,229	10,56,758	10,87,987	11,785	6,60,860
13. Tanjore	36,097	2,98,638	3,34,735	13,488	2,74,721
14. Trichinopoly ...	12,115	1,07,179	1,19,294	4,174	81,873
15. Madura	31,252	7,94,488	8,25,740	4,797	5,11,393
16. Tinnevelly ...	11,020	2,99,669	3,10,689	5,432	2,33,595
17. Coimbatore ...	21,233	12,64,854	12,86,087	1,002	5,58,657
18. Nilgiris	1,894	19,526	21,420	1,214	9,758
19. Salem	1,10,054	10,99,921	12,09,975	8,986	4,49,528
20 South Canara ...	3,851	61,750	65,601	1,464	58,416
21. Malabar	3,740	39,544	43,284	2,028	37,374
Total ...	8,34,978	91,54,865	99,89,843	1,65,145	54,85,947

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of all sources of Revenue for Fasli 1286—(*Continued*).

REVENUE—(Continued).

WAR—(Continued).

Remissions, 1878.	Balance.								
	Arrears.								
Total.	Recoverable and doubtful.	Amount already sanctioned but not yet written off.	Irrecoverable now recommended.			Total.	Current.	Total.
55	56	57	58			59	60	61
RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
51,400	19,077	4,583	5,123	2	8	28,783	15,055	43,838
33,713	12	...	1,168	6	2	1,180	3,836	5,016
38,896	10,424	...	5,931	12	10	16,356	4,869	21,225
4,25,078	35,971	12,817	22,755	10	0	71,544	79,139	1,50,683
2,65,113	1,10,062	...	1,314	0	0	1,11,376	5,32,523	6,43,899
4,16,254	27,394	11,699	635	6	11	39,728	72,851	1,12,579
3,13,855	19,362	...	2,290	7	6	21,653	2,11,621	2,33,274
4,78,123	3,668	880	2,015	10	3	6,564	1,88,311	1,94,875
...	...	...	...	...	...	...	...	...
2,38,846	51,274	...	5,818	4	9	57,092	67,615	1,24,707
4,59,269	86,664	13,957	6,821	1	2	1,07,442	3,26,946	4,34,388
6,72,645	16,734	...	2,709	10	7	19,444	3,95,898	4,15,342
2,88,209	22,258	...	350	12	7	22,609	23,917	46,526
86,047	6,019	...	1,921	12	3	7,941	25,306	33,247
5,16,190	24,025	...	2,429	15	6	26,455	2,83,095	3,09,550
2,39,027	5,182	...	406	4	8	5,588	66,074	71,662
5,59,659	14,943	4,464	823	11	9	20,231	7,06,197	7,26,428
10,972	675	...	5	0	0	680	9,768	10,448
4,58,514	71,636	17,449	11,983	6	4	1,01,068	6,50,393	7,51,461
59,880	1,843	...	544	6	2	2,387	3,334	5,721
39,402	1,028	...	684	0	0	1,712	2,170	3,882
56,51,092	5,28,251	65,849	75,732	14	1	6,69,833	36,68,918	43,38,751

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND			
	Demand.			Arre
	Arrears.	Current.	Total.	Collections.
	62	63	64	65
	RS.	RS.	RS.	RS.
1. Ganjam	17,787	65,365	83,152	7,557
2. Vizagapatam	11,409	2,33,856	2,45,265	9,286
3. Godavery	3,09,042	9,75,668	12,84,710	71,177
4. Kistna	95,887	4,10,584	5,06,471	44,605
5. Nellore	1,75,923	1,52,304	3,28,227	62,175
6. Cuddapah	49,060	1,13,842	1,62,902	25,071
7. Bellary	57,195	2,41,285	2,98,480	21,512
8. Kurnool	12,091	1,54,675	1,66,766	6,931
9. Madras	24,013	77,821	1,01,834	8,250
10. Chingleput	75,791	76,124	1,51,915	24,837
11. North Arcot	71,661	1,15,126	1,86,787	31,549
12. South Arcot	58,343	1,13,624	1,71,967	40,989
13. Tanjore	12,933	1,60,952	1,73,885	9,394
14. Trichinopoly	24,933	84,687	1,09,620	18,019
15. Madura	36,609	69,470	1,06,079	25,087
16. Tinnevelly	67,161	1,84,574	2,51,735	58,768
17. Coimbatore	24,274	49,167	73,441	18,786
18. Nilgiris	1,317	16,412	17,729	1,282
19. Salem	46,244	84,186	1,30,430	19,010
20. South Canara	17,801	82,172	99,973	12,027
21. Malabar	148	38,810	38,958	129
Total ...	11,89,622	35,00,704	46,90,326	5,16,441

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of all sources of Revenue for Fasli 1286—(*Continued*).

REVENUE—(Continued).

MISCELLANEOUS.

Collections and Remissions.				Balance.		
ars.	Current.		Total.	Arrears.	Current.	Total.
Remissions.	Collections.	Remissions.				
66	67	68	69	70	71	72
RS.	RS.	RS.	RS.	RS.	RS.	RS.
775	55,965	...	64,297	9,455	9,400	18,855
61	2,26,576	...	2,35,923	2,062	7,280	9,312
48,213	9,12,192	...	10,31,582	1,89,652	63,476	2,53,128
3,390	2,55,433	...	3,03,428	47,892	1,55,151	2,03,043
18,725	22,365	...	1,03,265	95,023	1,29,939	2,24,962
941	14,412	...	40,424	23,048	99,430	1,22,478
5,541	30,803	...	57,856	30,142	2,10,482	2,40,624
1,375	6,486	...	14,792	3,785	1,48,189	1,51,974
2,609	64,103	...	74,962	13,154	13,718	26,872
7,538	16,126	...	48,501	43,416	59,998	1,03,414
818	34,156	...	66,523	39,294	80,970	1,20,264
3,980	52,071	...	97,040	13,374	61,553	74,927
13	1,41,854	...	1,51,261	3,526	19,098	22,624
1,003	59,909	...	78,931	5,911	24,778	30,689
564	34,465	...	60,116	10,958	35,005	45,963
1,094	1,23,487	...	1,83,349	7,299	61,087	68,386
1,318	8,037	...	28,141	4,170	41,130	45,300
...	15,151	...	16,433	35	1,261	1,296
1,742	22,969	...	43,721	25,492	61,217	86,709
...	72,420	...	84,447	5,774	9,752	15,526
...	38,143	...	38,272	19	667	686
99,700	22,07,123	...	28,23,264	5,73,481	12,93,581	18,67,062

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND — Miscellaneous. Subsequent Collections and Remissions up to 31st March 1878. Arrears.	Current.	Total.	Balance — Arrears. Recoverable and Doubtful.	Amount already Sanctioned but not yet written off.	Irrecoverable now recommended.		
	73	74	75	76	77	78		
	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.
1. Ganjam ...	2,305	6,427	8,732	6,391	628	131	0	4
2. Vizagapatam.	1,372	6,864	8,236	176	...	513	8	8
3. Godavery ...	1,52,737	50,825	2,03,562	19,366	1,008	16,541	11	7
4. Kistna ...	9,911	1,03,260	1,13,171	25,708	4,997	7,276	10	5
5. Nellore ...	8,319	20,110	28,429	64,837	...	21,867	1	5
6. Cuddapah ...	2,125	71,827	73,952	15,971	4,701	250	10	6
7. Bellary ...	6,350	70,896	77,246	17,332	...	6,459	9	7
8. Kurnool ...	320	74,648	74,968	2,120	821	523	8	8
9. Madras ...	1,494	9,511	11,005	7,331	2,339	1,989	13	3
10. Chingleput.	11,861	29,370	41,231	28,456	...	3,098	9	0
11. North Arcot.	5,785	26,691	32,476	30,386	833	2,290	5	5
12. South Arcot.	3,753	24,012	27,765	7,883	...	1,737	15	4
13. Tanjore ...	1,149	13,984	15,133	1,870	...	507	3	11
14. Trichinopoly.	1,936	18,838	20,774	3,726	...	248	11	10
15. Madura ...	786	15,690	16,476	9,991	...	181	1	8
16. Tinnevelly...	3,870	48,988	52,858	3,386	...	43	7	6
17. Coimbatore.	13	12,355	12,368	3,474	683	...	...	...
18. Nilgiris ...	15	944	959	20	...	...	...	...
19. Salem ...	1,855	17,040	18,895	22,184	723	729	12	5
20. South Canara.	4,383	7,819	12,202	1,130	...	261	5	0
21. Malabar ...	1	48	49	...	...	18	12	0
Total ...	2,20,340	6,30,147	8,50,487	2,71,738	16,733	64,670	14	6

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of all sources of Revenue for fasli 1286—(*Continued*).

REVENUE—(Continued).					
—(Continued).			Total.		
lance.			Demand.		
Total.	Current.	Total.	Arrears.	Current.	Total.
79	80	81	82	83	84
RS.	RS.	RS.	RS.	RS.	RS.
7,150	2,973	10,123	1,64,922	11,88,658	13,53,580
690	416	1,106	80,917	13,83,841	14,64,758
36,915	12,651	49,566	4,52,159	41,71,281	46,23,440
37,981	51,891	89,872	2,87,051	35,91,586	38,78,637
86,704	1,09,829	1,96,533	7,46,482	14,26,568	21,73,050
20,923	27,603	48,526	1,76,973	7,51,310	9,28,283
23,792	1,39,586	1,63,378	1,45,354	9,75,851	11,21,205
3,465	73,541	77,006	34,428	9,04,868	9,39,296
11,660	4,207	15,867	24,013	78,014	1,02,027
31,555	30,628	62,183	3,64,941	6,27,267	9,92,208
33,509	54,279	87,788	4,32,028	18,19,531	22,51,559
9,621	37,541	47,162	5,52,476	26,42,823	31,95,299
2,377	5,114	7,491	2,08,144	40,18,999	42,27,143
3,975	5,940	9,915	77,823	14,67,595	15,45,418
10,172	19,315	29,487	5,57,147	18,09,968	23,67,115
3,429	12,099	15,528	4,39,671	23,47,800	27,87,471
4,157	28,775	32,932	2,53,479	23,33,532	25,87,011
20	317	337	10,080	71,853	81,933
23,637	44,177	67,814	4,15,325	18,20,820	22,36,145
1,391	1,933	3,324	90,715	12,95,294	13,86,009
18	619	637	1,31,385	18,24,732	19,56,117
3,53,141	6,63,434	10,16,575	56,45,513	365,52,191	421,97,704

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND — TOTAL — Collections and Remissions. — Arrears. — Collections.	Arrears. — Remissions.	Current. — Collections.	Current. — Remissions.	Total.
	85	86	87	88	89
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,03,431	6,798	10,95,651	...	12,05,880
2. Vizagapatam	65,313	3,687	12,90,199	...	13,59,199
3. Godavery	1,77,746	59,402	40,36,703	...	42,73,851
4. Kistna	1,38,160	8,294	29,14,898	...	30,61,352
5. Nellore	4,41,943	72,064	4,21,534	...	9,35,541
6. Cuddapah	1,01,539	3,496	1,32,407	...	2,37,442
7. Bellary	79,278	8,035	2,18,393	...	3,05,706
8. Kurnool	19,814	3,778	78,506	...	1,02,098
9. Madras	8,250	2,609	64,103	...	74,962
10. Chingleput	1,69,789	43,663	1,83,431	...	3,96,883
11. North Arcot	1,73,811	19,939	5,41,832	...	7,35,582
12. South Arcot	5,00,365	7,144	15,11,976	...	20,19,485
13. Tanjore	1,66,678	1,380	36,77,422	...	38,45,480
14. Trichinopoly	52,155	5,992	13,21,170	...	13,79,317
15. Madura	4,93,929	1,158	2,74,051	...	7,69,138
16. Tinnevelly	4,15,722	1,975	18,54,569	...	22,72,266
17. Coimbatore...	2,22,557	5,519	10,17,509	...	12,45,585
18. Nilgiris	8,151	...	51,066	...	59,217
19. Salem	2,42,503	17,310	4,46,737	...	7,06,550
20. South Canara	81,010	80	12,23,792	...	13,04,882
21. Malabar	63,700	...	17,69,521	...	18,33,221
Total...	37,25,844	2,72,323	241,25,470	...	281,23,637

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of all sources of Revenue for Fasli 1286—(*Continued*).

REVENUE—(Continued).

—(Continued).

Balance.			Subsequent Collections and Remissions up to 31st March 1878.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.
90	91	92	93	94	95
RS.	RS.	RS.	RS.	RS.	RS.
54,693	93,007	1,47,700	15,358	72,953	88,311
11,917	93,642	1,05,559	10,045	86,954	96,999
2,15,011	1,34,578	3,49,589	1,60,429	1,14,846	2,75,275
1,40,597	6,76,688	8,17,285	29,598	5,35,073	5,64,671
2,32,475	10,05,034	12,37,509	21,528	2,89,456	3,10,984
71,938	6,18,903	6,90,841	8,278	5,08,157	5,16,435
58,041	7,57,458	8,15,499	11,599	3,90,502	4,02,101
10,836	8,26,362	8,37,198	786	5,57,066	5,57,852
13,154	13,911	27,065	1,494	9,704	11,198
1,51,489	4,43,836	5,95,325	42,487	3,04,179	3,46,666
2,38,278	12,77,699	15,15,977	53,414	6,73,232	7,26,646
44,967	11,30,847	11,75,814	15,596	6,93,608	7,09,204
40,086	3,41,577	3,81,663	14,827	3,11,340	3,26,167
19,676	1,46,425	1,66,101	6,619	1,13,152	1,19,771
62,060	15,35,917	15,97,977	25,024	6,57,529	6,82,553
21,974	4,93,231	5,15,205	12,373	4,04,119	4,16,492
25,403	13,16,023	13,41,426	1,015	5,76,245	5,77,260
1,929	20,787	22,716	1,229	10,702	11,931
1,55,512	13,74,083	15,29,595	19,890	6,11,554	6,31,444
9,625	71,502	81,127	5,847	66,235	72,082
67,685	55,211	1,22,896	17,779	37,422	55,201
16,47,346	124,26,721	140,74,067	4,75,215	70,24,028	74,99,243

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	LAND REVENUE—(Continued). TOTAL—(Continued). BALANCE. Arrears. Recoverable and doubtful.	Amount already sanctioned but not yet written off.	Irrecoverable now recommended.			Total.	Current.
	96	97	98			99	100
	RS.	RS.	RS.	A.	P.	RS.	RS.
1. Ganjam	28,870	5,211	5,254	3	0	39,335	20,054
2. Vizagapatam ...	188	...	1,684	2	2	1,872	6,688
3. Godavery	30,309	1,008	23,264	13	6	54,582	19,732
4. Kistna	63,010	17,911	30,078	3	8	1,10,999	1,41,615
5. Nellore	1,87,766	...	23,181	1	5	2,10,947	7,15,578
6. Cuddapah	46,332	16,442	886	1	5	63,660	1,10,746
7. Bellary	37,589	...	8,852	4	10	46,442	3,66,956
8. Kurnool	5,809	1,701	2,539	2	11	10,050	2,69,296
9. Madras	7,331	2,339	1,989	13	3	11,660	4,207
10. Chingleput	1,00,085	...	8,916	13	9	1,09,002	1,39,657
11. North Arcot ...	1,60,963	14,790	9,111	6	7	1,84,864	6,04,467
12. South Arcot ...	24,913	...	4,457	6	1	29,371	4,37,239
13. Tanjore	24,391	...	868	3	8	25,259	30,237
14. Trichinopoly ...	10,886	...	2,170	8	1	13,057	33,273
15. Madura	34,411	...	2,625	15	1	37,036	8,78,388
16. Tinnevelly	9,152	...	449	12	2	9,601	89,112
17. Coimbatore	18,417	5,147	823	11	9	24,388	7,39,778
18. Nilgiris	695	...	5	0	0	700	10,085
19. Salem	1,03,642	19,219	12,761	4	7	1,35,622	7,62,529
20. South Canara ...	2,973	...	805	11	2	3,778	5,267
21. Malabar	49,204	...	702	12	0	49,906	17,789
Total ...	9,46,936	83,768	1,41,428	7	1	11,72,131	54,02,693

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of all sources of Revenue for Fasli 1286—(*Continued*).

	EXCISE ON SPIRITS AND DRUGS (ABKARI).					
	Demand.				Collections and Remissions.	
		Current.			Arrears.	
Total.	Arrears.	Excise. rented and Amani.	Miscellaneous.	Total.	Collections.	Remissions.
101	102	103	104	105	106	107
RS.	RS.	RS.	RS.	RS.	RS.	RS.
59,389	9,562	92,358	418	1,02,338	9,562	...
8,560	44,805	1,76,347	686	2,21,838	31,703	...
74,314	25,999	2,79,406	1,438	3,06,843	15,718	10,281
2,52,614	40,873	2,41,212	486	2,82,571	39,291	...
9,26,525	7,821	78,970	167	86,958	5,281	2,500
1,74,406	21,340	2,33,342	48	2,54,730	19,514	...
4,13,398	94,296	7,73,063	504	8,67,863	92,096	...
2,79,346	19,858	2,27,530	176	2,47,564	19,858	...
15,867	10,634	11,89,762	7,340	12,07,736	10,268	8
2,48,659	11,768	1,75,000	186	1,86,954	11,768	...
7,89,331	35,153	3,62,580	895	3,98,628	27,265	71
4,66,610	7,225	2,74,437	530	2,82,192	7,225	...
55,496	32,081	4,18,530	569	4,51,180	2,664	29,417
46,330	8,480	1,49,790	525	1,58,795	8,480	...
9,15,424	10,949	2,78,248	5,473	2,94,670	5,704	...
98,713	26,299	1,81,050	445	2,07,794	14,929	...
7,64,166	16,708	2,14,781	604	2,32,088	16,703	...
10,785	...	99,051	1,350	1,00,401	...	...
8,98,151	40,754	2,94,125	996	3,35,875	14,329	...
9,045	16,475	1,40,050	370	1,56,895	15,150	...
67,695	3,903	2,54,650	3,598	2,62,151	3,903	...
65,74,824	4,84,978	61,34,282	26,804	66,46,064	3,71,411	42,277

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	EXCISE ON SPIRITS — Collections and Remissions—(Continued). Current. Excise Rented and Amani.	Miscellaneous.	Remissions.	Total.
	108	109	110	111
	RS.	RS.	RS.	RS.
1. Ganjam	79,057	418	...	89,037
2. Vizagapatam	1,40,769	686	...	1,73,158
3. Godavery	2,66,844	1,438	...	2,94,281
4. Kistna	1,78,233	486	...	2,18,010
5. Nellore	61,007	167	...	68,955
6. Cuddapah	1,31,723	48	...	1,51,285
7. Bellary	3,42,912	504	...	4,35,512
8. Kurnool	75,692	176	...	95,726
9. Madras	11,46,342	7,340	2,751	11,66,709
10. Chingleput...	1,05,568	186	...	1,17,522
11. North Arcot	2,60,459	895	...	2,88,690
12. South Arcot	2,66,997	530	...	2,74,752
13. Tanjore	4,09,898	569	...	4,42,548
14. Trichinopoly	1,34,140	525	...	1,43,145
15. Madura	2,07,531	5,473	...	2,18,708
16. Tinnevelly	1,65,147	445	...	1,80,521
17. Coimbatore...	1,94,177	604	...	2,11,484
18. Nilgiris	99,051	1,350	...	1,00,401
19. Salem	2,34,795	996	...	2,50,120
20. South Canara	1,09,353	370	...	1,24,873
21. Malabar	2,17,874	3,598	...	2,25,375
Total ...	48,27,569	26,804	2,751	52,70,812

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of all sources of Revenue for Fasli 1286—(*Continued*).

AND DRUGS (ABKARI)—(Continued).

Balance.			Subsequent Collections and Remissions up to 31st March 1878.		
Arrears.	Current.	Total.	Arrears.	Current.	Total.
112	113	114	115	116	117
RS.	RS.	RS.	RS.	RS.	RS.
...	13,301	13,301	...	12,943	12,943
13,102	35,578	48,680	...	24,313	24,313
...	12,562	12,562	...	12,562	12,562
1,582	62,979	64,561	1,582	44,202	45,784
40	17,963	18,003	...	10,136	10,136
1,826	1,01,619	1,03,445	1,729	30,800	32,529
2,200	4,30,151	4,32,351	291	1,88,580	1,88,871
...	1,51,838	1,51,838	...	50,067	50,067
358	40,669	41,027	...	40,669	40,669
...	69,432	69,432	...	50,961	50,961
7,817	1,02,121	1,09,938	...	31,714	31,714
...	7,440	7,440	...	7,440	7,440
...	8,632	8,632	...	8,585	8,585
...	15,650	15,650	...	15,650	15,650
5,245	70,717	75,962	506	48,139	48,645
11,370	15,903	27,273	477	15,334	15,811
...	20,604	20,604	...	20,604	20,604
...	...	...	...	...	...
26,425	59,330	85,755	3,000	34,639	37,639
1,325	30,697	32,022	1,325	27,547	28,872
...	36,776	36,776	...	36,601	36,601
71,290	13,03,962	13,75,252	8,910	7,11,486	7,20,396

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	EXCISE ON SPIRITS AND DRUGS (ABKARI)—(Continued).							
	BALANCE.							
	Arrears.						Current.	Total.
	Recoverable and doubtful.	Amount already sanctioned but not yet written off.	Irrecoverable now recommended.			Total.		
	118	119	120			121	122	123
	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
1. Ganjam ...	...	...	...	...	...	...	358	358
2. Vizagapatam.	5,844	...	7,258	6	7	13,102	11,265	24,367
3. Godavery ...	...	...	...	...	..	...	...	...
4. Kistna ...	...	...	...	...	...	...	18,777	18,777
5. Nellore ...	40	...	...	...	...	40	7,827	7,867
6. Cuddapah ...	97	...	...	...	...	97	70,819	70,916
7. Bellary ...	1,909	...	...	...	...	1,909	2,41,571	2,43,480
8. Kurnool ...	...	...	...	...	...	...	1,01,771	1,01,771
9. Madras ...	...	358	...	...	...	358	...	358
10. Chingleput...	...	...	...	...	...	...	18,471	18,471
11. North Arcot.	7,817	...	...	...	...	7,817	70,407	78,224
12. South Arcot.	...	...	...	...	...	...	...	...
13. Tanjore ...	...	...	...	...	...	...	47	47
14. Trichinopoly.	...	...	...	...	...	...	...	...
15. Madura ...	4,739	...	...	...	...	4,739	22,578	27,317
16. Tinnevelly...	...	...	10,892	7	9	10,893	569	11,462
17. Coimbatore...	...	...	...	...	...	...	...	...
18. Nilgiris ...	...	...	...	...	...	...	...	...
19. Salem... ...	23,425	...	...	...	...	23,425	24,691	48,116
20. South Canara	...	...	...	...	...	...	3,150	3,150
21. Malabar ...	...	...	...	...	...	...	175	175
Total ...	43,871	358	18,150	14	4	62,380	5,92,476	6,54,856

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of all sources of Revenue for Fasli 1286—(*Continued*).

INCOME TAX.					
Demand.				Collections and Remissions.	
	Current.			Arrears.	
Arrears.	Ain.	Miscellaneous.	Total.	Collections.	Remissions.
124	125	126	127	128	129
RS.	RS.	RS.	RS.	RS.	RS.
...	1,042	...	1,042	...	...
...	...	...	...	...	...
57	...	...	57	...	57
...	...	...	...	...	...
32	...	...	32	...	21
352	...	...	352	...	194
14	...	...	14	...	...
...	...	2	2	...	...
26	...	...	26	...	26
1,808	...	21	1,829	...	1,808
520	...	...	520	...	...
291	...	...	291	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
15	...	...	15	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
3,115	1,042	23	4,180	...	2,106

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	INCOME — Collections and Remissions—(Continued). Current. Collections.	Remissions.	Total.	Ba[lances] Arrears.
	130	131	132	133
	RS.	RS.	RS.	RS.
1. Ganjam	1,042	...	1,042	...
2. Vizagapatam	...	...	...	...
3. Godavery	...	...	57	...
4. Kistna	...	...	...	...
5. Nellore	...	...	21	11
6. Cuddapah	...	...	194	158
7. Bellary	...	...	...	14
8. Kurnool	2	...	2	...
9. Madras	...	...	26	...
10. Chingleput	21	...	1,829	...
11. North Arcot	...	...	...	520
12. South Arcot	...	...	...	291
13. Tanjore	...	...	...	...
14. Trichinopoly	...	...	...	...
15. Madura	...	...	...	...
16. Tinnevelly	...	...	...	15
17. Coimbatore	...	...	...	...
18. Nilgiris	...	...	...	...
19. Salem	...	...	...	...
20. South Canara	...	...	...	...
21. Malabar	...	...	...	...
Total ...	1,065	...	3,171	1,009

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of all sources of Revenue for Fasli 1286—(*Continued*).

TAX—(Continued).

lance—(Continued).		Subsequent Collections and Remissions up to 30th March 1878.			Balance.	
					Arrears.	
Current.	Total.	Arrears.	Current.	Total.	Recoverable and Doubtful.	Amount already sanctioned but not yet written off.
134	135	136	137	138	139	140
RS.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	11	11	...	11	...	...
...	158	...	...	..	158	...
...	14	10	...	10	4	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	520	520	...	520	...	...
...	291	...	...	...	291	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	15	15	...	15	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	1,009	556	...	556	453	...

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	INCOME TAX—(Continued).			
	Balance—(Continued).			
	Arrears.		Current.	Total.
	Irrecoverable now Recommended.	Total.		
	141	142	143	144
	RS.	RS.	RS.	RS.
1. Ganjam	...	...	...	...
2. Vizagapatam	...	...	...	...
3. Godavery...	...	...	...	...
4. Kistna	...	...	...	...
5. Nellore	...	...	...	...
6. Cuddapah	...	158	...	158
7. Bellary	...	4	...	4
8. Kurnool	...	...	...	...
9. Madras	...	...	...	...
10. Chingleput	...	...	...	...
11. North Arcot	...	...	...	...
12. South Arcot	...	291	...	291
13. Tanjore	...	...	...	...
14. Trichinopoly	...	...	...	...
15. Madura	...	...	...	...
16. Tinnevelly	...	...	...	...
17. Coimbatore	...	...	...	...
18. Nilgiri	...	...	...	...
19. Salem	...	...	...	...
20. South Canara...	...	...	...	...
21. Malabar	...	...	...	...
Total ...	...	453	...	453

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of all sources of Revenue for Fasli 1286—(*Continued*).

SALT.					
Demand.				Collections.	
	Current.			Arrears.	
Arrears.	Sale.	Miscellaneous.	Total.	Collections.	Remissions.
145	146	147	148	149	150
RS.	RS.	RS.	RS.	RS.	RS.
...	23,66,539	978	23,67,517	...	...
...	6,44,216	1,141	6,45,357	...	...
...	6,50,220	65	6,50,285	...	...
...	8,64,317	149	8,64,466	...	...
...	7,55,166	1,723	7,56,889	...	...
...	7,506	...	7,506	...	...
...	3,923	...	3,923	...	...
...	3,919	...	3,919	...	...
...	...	261	261	...	...
...	31,32,772	3,393	31,36,165	...	...
...	...	...	...	...	...
...	7,50,257	2,706	7,52,963	...	...
...	13,06,947	7	13,06,954	...	...
...	...	...	...	...	...
...	5,15,009	125	5,15,134	...	...
...	11,97,233	3,247	12,00,480	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	2,40,112	1,30,848	3,70,960	...	...
...	3,30,959	1,35,469	4,66,428	...	...
...	127,69,095	2,80,112	130,49,207	...	...

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Statement showing the Demand, Collection, and Balance

SALT—

DISTRICTS.	Collections—(Continued). Current. Sales.	Collections—(Continued). Current. Miscellaneous.	Collections—(Continued). Total.	Balance. Arrears.	Balance. Current.	Balance. Total.
	151	152	153	154	155	156
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	23,66,539	978	23,67,517	...	...	...
2. Vizagapatam	6,44,216	1,141	6,45,357	...	...	...
3. Godavery	6,50,220	65	6,50,285	...	...	...
4. Kistna	8,64,317	149	8,64,466	...	...	...
5. Nellore	7,55,166	1,723	7,56,889	...	...	...
6. Cuddapah	7,506	...	7,506	...	...	...
7. Bellary	3,895	...	3,895	...	28	28
8. Kurnool	3,919	...	3,919	...	...	...
9. Madras	...	261	261	...	...	...
10. Chingleput...	31,32,772	3,393	31,36,165	...	...	...
11. North Arcot	...	...	...	...	...	...
12. South Arcot	7,50,257	2,706	7,52,963	...	...	...
13. Tanjore	13,06,947	7	13,06,954	...	...	...
14. Trichinopoly	...	...	...	...	...	...
15. Madura	5,15,009	125	5,15,134	...	...	...
16. Tinnevelly...	11,97,233	3,247	12,00,480	...	...	...
17. Coimbatore	...	...	...	...	...	...
18. Nilgiris	...	...	...	...	...	...
19. Salem	...	...	...	...	...	...
20. South Canara	2,40,112	1,30,848	3,70,960	...	...	...
21. Malabar	3,30,959	1,35,469	4,66,428	...	...	...
Total ...	127,69,067	2,80,112	130,49,179	...	28	28

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of all sources of Revenue for Fasli 1286—(*Continued*).

(Continued). Subsequent Collections and Remissions up to 31st March 1878. Arrears.	Current.	Total.	SEA CUSTOMS. Demand. Arrears.	Current. Duty.	Current. Miscellaneous.	Total.
157	158	159	160	161	162	163
RS.	RS.	RS.	RS.	RS.	RS.	RS.
...	...	...	...	5,784	1,028	6,812
...	...	...	...	8,080	842	8,922
...	...	...	...	34,513	730	35,243
...	...	...	...	13,744	783	14,527
...	...	...	...	...	544	544
...	...	...	...	...	...	...
...	28	28	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	14,08,076	22,678	14,30,754
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	27,312	1,428	28,740
...	...	...	...	3,27,539	2,065	3,29,604
...	...	...	...	...	...	...
...	...	...	...	6,792	1,124	7,916
...	...	...	...	71,249	1,861	73,110
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	...	...	37,790	1,061	38,851
...	...	...	...	38,038	5,817	43.855
...	28	28	...	19,78,917	39,961	20,18,878

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	SEA CUSTOMS—(Continued).			LAND CUSTOMS.		
	Collections.			Demand.		Collections.
	Arrears.	Current.	Total.	Duty.	Miscellaneous.	
	164	165	166	167	168	169
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	6,812	6,812	...	13	13
2. Vizagapatam	...	8,922	8,922	...	...	...
3. Godavery	...	35,243	35,243	34	20	54
4. Kistna	...	14,527	14,527	...	...	...
5. Nellore	...	544	544	...	...	...
6. Cuddapah	...	...	...	...	...	...
7. Bellary	...	...	...	...	...	...
8. Kurnool	...	...	...	...	...	...
9. Madura	...	14,30,754	14,30,754	...	...	...
10. Chingleput	...	...	...	...	...	...
11. North Arcot	...	...	...	...	...	...
12. South Arcot	...	28,740	28,740	45,161	234	45,395
13. Tanjore	...	3,29,604	3,29,604	1,07,633	99	1,07,732
14. Trichinoyoly	...	...	...	...	...	...
15. Madura	...	7,916	7,916	...	...	...
16. Tinnevelly	...	73,110	73,110	...	...	...
17. Coimbatore	...	...	...	...	...	...
18. Nilgiri	...	...	...	...	...	...
19. Salem	...	...	...	...	...	...
20. South Canara	...	38,851	38,851	...	...	...
21. Malabar	...	43,855	43,855	6,567	15	6,582
Total ...	...	20,18,878	20,18,878	1,59,395	381	1,59,776

* Includes the Stamp duty, Rupees 2,19,275, levied in the office of the Superintendent.

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of all sources of Revenue for Fasli 1286—(*Continued*).

STAMPS.					GRAND TOTAL.		
Judicial or Court Fees.		Non-Judicial.			Demand.		
Sales.	Miscellaneous.	Sales.	Miscellaneous.	Collections.	Arrears.	Current.	Total.
170	171	172	173	174	175	176	177
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
75,239	413	32,051	419	1,08,122	1,74,484	37,64,940	39,39,424
99,346	885	56,895	13	1,57,139	1,25,722	23,72,292	24,98,014
2,08,254	1,316	78,459	130	2,88,159	4,78,215	54,25,866	59,04,081
1,17,090	927	45,815	114	1,63,946	3,27,924	48,76,223	52,04,147
78,406	681	48,269	72	1,27,428	7,54,335	23,90,566	31,44,901
99,879	906	64,165	137	1,65,087	1,98,665	11,57,293	13,55,958
1,08,130	93	56,465	1,701	1,66,389	2,39,664	19,19,730	21,59,394
46,102	1,167	28,907	82	76,258	54,286	12,12,753	12,67,039
3,37,851	750	2,19,480	5,716	5,63,797*	34,673	32,69,928	33,04,601
63,667	576	30,655	26	94,924	3,78,517	40,33,563	44,12,080
1,09,238	...	75,751	2,297	1,87,286	4,67,701	23,70,292	28,37,993
1,35,520	1,972	73,793	55	2,11,340	5,59,992	39,56,228	45,16,220
3,52,903	6,617	1,93,978	146	5,53,644	2,40,225	67,36,032	69,76,257
91,652	...	54,318	2,177	1,48,147	86,303	17,66,057	18,52,360
2,40,351	2,855	1,43,953	...	3,87,159	5,68,096	30,03,898	35,71,994
1,80,835	82	1,40,809	2,550	3,24,276	4,65,985	41,27,161	45,93,146
99,846	2,166	77,321	382	1,79,715	2,70,182	27,28,632	29,98,814
11,772	6	11,399	432	23,609	10,080	1,95,863	2,05,943
1,09,148	1,931	64,271	249	1,75,599	4,56,079	22,91,540	27,47,619
1,50,370	1,092	51,861	37	2,03,360	1,07,190	20,48,885	21,56,075
4,74,343	6,452	2,48,511	1,712	7,31,018	1,35,288	33,30,863	34,66,151
31,89,942	30,887	17,97,126	18,447	50,36,402	61,33,606	6,29,78,605	691,12,211

of Stamps, viz., Rupees 93,254 on Court Fees and Rupees 1,26,021 on Non-Judicial Stamps.

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Statement showing the Demand, Collection and Balance

DISTRICTS.	GRAND			
	Collections.			Remis
	Arrears.	Current.	Total.	Arrears.
	178	179	180	181
	RS.	RS.	RS.	RS.
1. Ganjam	1,12,993	36,58,632	37,71,625	6,798
2. Vizagapatam	97,016	22,43,072	23,40,088	3,687
3. Godavery	1,93,464	52,78,726	54,72,190	69,740
4. Kistna	1,77,451	41,36,556	43,14,007	8,294
5. Nellore	4,47,224	13,67,569	18,14,793	74,585
6 Cuddapah	1,21,053	4,36,771	5,57,824	3,690
7. Bellary	1,71,374	7,32,093	9,03,467	8,035
8. Kurnool	39,672	2,34,553	2,74,225	3,778
9. Madras	18,518	32,12,597	32,31,115	2,643
10. Chingleput	1,81,557	35,20,295	37,01,852	45,471
11. North Arcot	2,01,076	9,90,472	11,91,548	20,010
12. South Arcot	5,07,590	28,17,941	33,25,531	7,144
13. Tanjore	1,69,342	63,85,823	65,55,165	30,797
14. Trichinopoly	60,635	16,03,982	16,64,617	5,992
15. Madura	4,99,633	13,97,264	18,96,897	1,158
16. Tinnevelly	4,30,651	36,18,027	40,48,678	1,975
17. Coimbatore	2,39,260	13,92,005	16,31,265	5,519
18. Nilgiris	8,151	1,75,076	1,83,227	...
19. Salem..	2,56,832	8,58,127	11,14,959	17,310
20. South Canara	96,160	19,46,686	20,42,846	80
21. Malabar	67,603	32,38,876	33,06,479	...
Total ...	40,97,255	492,45,143	533,42,398	3,16,706

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of all sources of Revenue for Fasli 1286—(*Continued*).

TOTAL—(Continued).

sions.		Total including Remissions.			Balance.
Current.	Total.	Arrears.	Current.	Total.	Arrears.
182	183	184	185	186	187
RS.	RS.	RS.	RS.	RS.	RS.
...	6,798	1,19,791	36,58,632	37,78,423	54,693
...	3,687	1,00,703	22,43,072	23,43,775	25,019
...	69,740	2,63,204	52,78,726	55,41,930	2,15,011
...	8,294	1,85,745	41,36,556	43,22,301	1,42,179
...	74,585	5,21,809	13,67,569	18,89,378	2,32,526
...	3,690	1,24,743	4,36,771	5,61,514	73,922
...	8,035	1,79,409	7,32,093	9,11,502	60,255
...	3,778	43,450	2,34,553	2,78,003	10,836
2,751	5,394	21,161	32,15,348	32,36,509	13,512
...	45,471	2,27,028	35,20,295	37,47,323	1,51,489
...	20,010	2,21,086	9,90,472	12,11,558	2,46,615
...	7,144	5,14,734	28,17,941	33,32,675	45,258
...	30,797	2,00,139	63,85,823	65,85,962	40,086
...	5,992	66,627	16,03,982	16,70,609	19,676
...	1,158	5,00,791	13,97,264	18,98,055	67,305
...	1,975	4,32,626	36,18,027	40,50,653	33,359
...	5,519	2,44,779	13,92,005	16,36,784	25,403
...	...	8,151	1,75,076	1,83,227	1,929
...	17,310	2,74,142	8,58,127	11,32,269	1,81,937
...	80	96,240	19,46,686	20,42,926	10,950
...	...	67,603	32,38,876	33,06,479	67,685
2,751	3,19,457	44,13,961	492,47,894	536,61,855	17,19,645

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Statement showing the Demand, Collection, and Balance

DISTRICTS.	GRAND				
	Balance—(Continued).		Subsequent Collections and Remissions up to 31st March 1878.		
	Current.	Total.	Arrears.	Current.	Total.
	188	189	190	191	192
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	1,06,308	1,61,001	15,358	85,896	1,01,254
2. Vizagapatam ...	1,29,220	1,54,239	10,045	1,11,267	1,21,312
3. Godavery	1,47,140	3,62,151	1,60,429	1,27,408	2,87,837
4. Kistna	7,39,667	8,81,846	31,180	5,79,275	6,10,455
5. Nellore	10,22,997	12,55,523	21,539	2,99,592	3,21,131
6. Cuddapah	7,20,522	7,94,444	10,007	5,38,957	5,48,964
7. Bellary	11,87,637	12,47,892	11,900	5,79,110	5,91,010
8. Kurnool	9,78,200	9,89,036	786	6,07,133	6,07,919
9. Madras	54,580	68,092	1,494	50,373	51,867
10. Chingleput... ...	5,13,268	6,64,757	42,487	3,55,140	3,97,627
11. North Arcot ...	13,79,820	16,26,435	53,934	7,04,946	7,58,880
12. South Arcot ...	11,38,287	11,83,545	15,596	7,01,048	7,16,644
13. Tanjore	3,50,209	3,90,295	14,827	3,19,972	3,34,799
14. Trichinopoly ...	1,62,075	1,81,751	6,619	1,28,755	1,35,374
15. Madura	16,06,634	16,73,939	25,530	7,05,668	7,31,198
16. Tinnevelly... ...	5,09,134	5,42,493	12,865	4,20,022	4,32,887
17. Coimbatore... ...	13,36,627	13,62,030	1,015	5,96,280	5,97,295
18. Nilgiris	20,787	22,716	1,229	10,702	11,931
19. Salem...	14,33,413	16,15,350	22,890	6,46,193	6,69,083
20. South Canara ...	1,02,199	1,13,149	7,172	93,782	1,00,954
21. Malabar	91,987	1,59,672	17,779	74,023	91,802
Total ...	137,30,711	154,50,356	4,84,681	77,35,542	82,20,223

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of all sources of Revenue for Fasli 1286—(*Continued*).

TOTAL—(Continued).

Balance.							
Recoverable and doubtful.	Amount already sanctioned but not yet written off.	Arrears. Irrecoverable now recommended.			Arrears. Total.	Current.	Total.
193	194	195			196	197	198
RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
28,870	5,211	5,254	3	0	39,335	20,412	59,747
6,032	...	8,942	8	9	14,974	17,953	32,927
30,309	1,008	23,264	13	6	54,582	19,732	74,314
63,010	17,911	30,078	3	8	1,10,999	1,60,392	2,71,391
1,87,806	...	23,181	1	5	2,10,987	7,23,405	9,34,392
46,587	16,442	886	1	5	63,915	1,81,565	2,45,480
39,502	...	8,852	4	10	48,355	6,08,527	6,56,882
5,809	1,701	2,539	2	11	10,050	3,71,067	3,81,117
7,331	2,697	1,989	13	3	12,018	4,207	16,225
1,00,085	...	8,916	13	9	1,09,002	1,58,128	2,67,130
1,68,780	14,790	9,111	6	7	1,92,681	6,74,874	8,67,555
25,204	...	4,457	6	1	29,662	4,37,239	4,66,901
24,391	...	868	3	8	25,259	30,237	55,496
10,886	...	2,170	8	1	13,057	33,320	46,377
39,150	...	2,625	15	1	41,775	9,00,966	9,42,741
9,152	...	11,342	3	11	20,494	89,112	1,09,606
18,417	5,147	823	11	9	24,388	7,40,347	7,64,735
695	...	5	0	0	700	10,085	10,785
1,27,067	19,219	12,761	4	7	1,59,047	7,87,220	9,46,267
2,973	...	805	11	2	3,778	8,417	12,195
49,204	...	702	12	0	49,906	17,964	67,870
9,91,260	84,126	1,59,579	5	5	12,34,964	59,95,169	72,30,133

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No. 7.—Statement showing the Receipts and Sales of Salt in Fasli 1286.

Districts.	Balance on hand at the commencement of the Fasli.	QUANTITY RECEIVED INTO STORE IN FASLI 1286.						Total including balance.	QUANTITY SOLD DURING FASLI 1286.							Wastage written off under the sanction of Government.	Total.	BALANCE REMAINING IN STORE AT THE CLOSE OF FASLI 1286.		
		Salt delivered by manufacturers.	Salt received by importation.	Spontaneous Salt.	Gain by measurement, confiscated Salt, &c.	Salt received from other Districts.	Total.		Home Consumption.	Salt supplied for curing fish.	Inland Consumption.	Exportation by Sea. On private account.	Sold to French Government.	Sent to other Districts.	Total.			Actual quantity in store.	Wastage remaining to be written off.	Total.
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	I. MDS.	I. MDS.	IN. MDS.	IN. MDS	IN. MDS.	I. MDS.	IN. MDS.	IN. MDS.	I. MDS.	I. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
1. Ganjam	1,009,943	669,422	...	61	675	...	670,158	1,680,101	204,819	637	927,410	...	...	...	1,132,866	46,035	1,178,901	394,812	106,388	501,200
2. Vizagapatam...	264,308	266,524	...	556	18	...	267,098	531,406	314,159	...	7,949	..	...	...	322,108	20,406	342,514	124,668	64,224	188,892
3. Godavery ...	256,910	509,224	...	...	262	...	509,486	766,396	323,486	...	1,485	1,500	720	...	327,191	38,264	365,455	376,990	23,951	400,941
4. Kistna	1,026,892	621,253	...	...	855	...	622,108	1,649,000	382,086	68	50,060	...	...	...	432,214	48,595	480,809	1,111,940	56,251	1,168,191
5. Nellore	1,311,454	135,514	...	...	140	...	135,654	1,447,108	269,717	...	107,866	...	...	...	377,583	29,670	407,253	1,001,734	38,121	1,039,855
6. Chingleput ...	1,798,498	1,468,337	...	...	...	...	1,468,337	3,266,835	101,964	...	1,453,016	165,900	...	...	1,720,880	75,847	1,796,727	1,308,267	161,841	1,470,108
7. South Arcot ...	537,585	558,608	...	766	1,533	...	560,907	1,098,492	274,965	...	97,209	...	41,215	...	413,389	17,508	430,897	636,800	30,795	667,595
8. Tanjore	899,010	831,948	...	128,595	77	...	960,620	1,859,630	400,499	16	248,038	48,000	12,000	...	708,553	33,553	742,106	1,036,270	81,254	1,117,524
9. Madura	503,654	285,268	...	2,300	10	...	287,578	791,232	248,524	1,155	19,127	...	...	...	268,806	15,148	278,954	492,579	19,699	512,278
10. Tinnevelly ...	1,201,977	1,105,143	...	...	191	...	1,105,334	2,307,311	387,572	723	210,304	11,160	...	...	609,759	31,005	640,764	1,611,786	54,761	1,666,547
11. South Canara..	350,716	118,328	29,027	...	289	...	147,644	498,360	38,329	...	67,833	...	...	...	106,162	3,435	109,597	376,366	12,397	388,763
12. Malabar... ...	505,924	...	92,256	...	30	...	92,286	598,210	114,499	322	28,074	...	2,400	...	145,295	870	146,165	429,730	22,315	452,045
Total ...	9,666,871	6,569,569	121,283	132,278	4,080	...	6,827,210	16,494,081	3,055,619	2,921	3,218,371	226,560	56,335	...	6,559,806	360,336	6,920,142	8,901,942	671,997	9,573,939

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No. 8.—Statement showing the Financial Results of Salt Transactions for Fasli 1286.

Districts.	Home Consumption.	Salt supplied for curing fish.	Inland Consumption.	Exportation by Sea.	Sold to French Government.	Total.	Miscellaneous including duty on Salt imported by private Agency.	Total Gross Revenue.	Deduct charges as per Accountant-General's Books	Net Revenue. Fasli 1285.	Net Revenue. Fasli 1286.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam ...	4,24,910 15 0	238 14 0	19,41,388 14 0	...	...	23,66,588 11 0	979 4 8	23,67,516 15 8	1,08,726 14 5	18,19,111 15 6	22,58,790 0 10
2. Vizagapatam... ...	6,28,318 0 0	...	15,898 0 0	...	...	6,44,216 0 0	1,141 4 10	6,45,357 4 10	1,04,683 15 11	6,09,694 9 4	5,40,728 4 11
3. Godavery.	6,46,972 0 0	...	2,970 0 0	212 8 0	66 4 0	6,50,220 12 0	64 12 2	6,50,285 8 2	67,188 11 0	5,63,452 5 8	5,83,096 13 2
4. Kistna ...	7,64,172 0 0	25 8 0	1,00,120 0 0	...	...	8,64,317 8 0	148 14 5	8,64,466 6 5	92,579 14 0	7,99,762 1 11	7,71,886 8 5
5. Nellore ...	5,39,434 1 9	...	2,15,732 0 0	...	...	7,55,166 1 9	1,723 3 10	7,56,889 5 7	86,652 12 7	10,31,748 3 4	6,70,236 9 0
6. Madras ...	...	...	...	...	...	...	260 10 1	260 10 1	...	379 12 11	260 10 1
7. Chingleput.	2,08,928 4 3	...	29,06,032 0 0	22,811 4 0	...	31,32,771 8 3	3,393 2 0	31,36,164 10 3	3,49,951 2 1	24,00,956 2 3	27,86,213 8 2
8. South Arcot	5,49,930 0 0	...	1,94,418 0 0	...	5,908 10 0	7,50,256 10 0	2,705 15 2	7,52,962 9 2	86,572 5 3	6,01,548 4 2	6,66,390 3 11
9. Tanjore ...	8,00,344 9 0	6 3 0	4,95,986 0 0	9,327 1 4	1,282 10 10	13,06,946 8 2	7 5 1	13,06,953 13 3	1,60,672 12 11	11,95,278 0 6	11,46,281 0 4
10. Madura ...	4,76,323 0 0	433 0 6	38,253 0 0	...	...	5,15,009 0 6	125 6 2	5,15,134 6 8	51,668 7 1	4,08,147 9 7	4,63,465 15 7
11. Tinnevelly.	7,75,144 0 0	272 0 0	4,20,608 0 0	1,209 0 0	...	11,97,233 0 0	3,246 13 11	12,00,479 13 11	1,58,171 2 10	9,92,434 0 4	10,42,308 11 1
12. South Canara ...	86,526 3 9	...	1,53,586 4 0	...	...	2,40,112 7 9	1,30,847 9 0	3,70,960 0 9	74,991 14 7	4,03,816 9 3	2,95,968 2 2
13. Malabar ...	2,64,733 0 0	241 0 0	64,922 0 0	...	1,063 0 0	3,30,959 0 0	1,35,468 15 11	4,66,427 15 11	43,891 1 5	6,31,270 1 2	4,22,536 14 6
Total ...	61,60,736 1 9	1,216 9 6	65,49,914 2 0	33,559 13 4	8,320 8 10	127,53,747 3 5	2,80,112 4 10	130,33,859 8 8	13,85,701 2 1	114,57,594 11 11	116,48,158 6 2
	...	...	...	...	...	...	...	...	* 61,972 2 8	— 43,482 6 7	— 61,972 2 8
								130,33,859 8 8	14,47,673 4 9	114,14,112 5 4	115,86,186 3 6
							Earth-salt in Cuddapah ...	7,505 14 6	28,377 6 0	— 8,640 11 10	— 20,871 7 6
							Do. Bellary ...	3,895 2 9	233 5 4	19,452 6 7	3,661 13 5
							Do. Kurnool ...	3,918 13 4	338 7 6	5,886 11 11	3,080 5 10
							Grand Total ...	130,49,179 6 10	14,77,122 7 7	114,30,760 12 0	115,72,056 15 8

	*Fasli 1285.	Fasli 1286.
	RS. A. P.	RS. A. P.
Presidency payments	41,366 4 3	59,676 8 4
Bank of Madras	1,000 0 0	...
Commissioner of Mysore	350 0 0	700 0 0
North Arcot	...	15 13 4
Trichinopoly	683 5 4	535 4 0
Coimbatore	2 10 0	...
Nilgiris	...	1,012 1 0
Salem	80 3 0	32 8 0
Total ...	43,482 6 7	61,972 2 8

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SETTLEMENT REPORT

OF

GANJAM.

I HAVE the honor to submit my report on the Revenue Settlement and Collections of this district for Fasli 1286 (1876-77), accompanied by the prescribed statements.*

* Land-cess statements will follow.

2. SETTLEMENT—*Statement I.*—Berhampore Taluq was settled partly by Mr. Master, the late Collector, and partly by Mr. Forbes, the Acting Senior Assistant Collector, and Mr. Moore, the Assistant Collector. The Jamabandi of the taluq was held at five places, viz., Injelly, Purushottapur, Chetterpore, Berhampore, and Itchapore. It was commenced on the 19th March and closed on the 28th May 1877, though adjourned at intervals, accounts of many villages not being ready. The Jamabandi of the taluq was begun unusually late this year owing to the Durbar preparations in December and to the Maliah tour in January and February. The Chicacole Taluq was settled by Mr. Grahame, the Acting Principal Assistant Collector, at five places, viz., Tamarapilli, Srikurmam, Chicacole, Kallepilli, and Calingapatam, the Jamabandi being commenced in February and closed in April 1877. The Gumsur Taluq was settled by Mr. Forbes, the Acting Senior Assistant Collector, for eight days from the 27th January to 3rd February 1877 at Aska, Ballibhadra, Vishnuchakram, and Russelcondah.

3. *Villages.*—The number of villages in the three Government Taluqs was 1,573 against 1,686 in the preceding fasli showing a decrease of 113 villages as exhibited below :—

Tenure.	Number in Fasli 1285.	Number in Fasli 1286.	Increase.	Decrease.
Ryotwari	918	952	50	16
Joint-rent	452	305	...	147
Inam villages	266	266	...	...
Fishery villages...	33	33	...	...
Villages in which there is no Circar cultivation	17	17	...	...
Total ...	1,686	1,573	...	113

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4. The decrease of 113 villages in question is the net result of gross decrease of 163 and gross increase of 50 as explained below :—

Decrease 163.—Twelve Ryotwari villages and ninety-seven joint-rent villages in the Gumsur taluq were amalgamated with the adjoining villages by the Demarcation and Survey Department. Four villages in the same taluq were sold for arrears of revenue and purchased on behalf of Government for a nominal price for want of bidders.

Fifty joint-rent villages of the same taluq (in the Chokapad Muttah) were transferred to to head " Ryotwar."

Increase 50 villages were transferred from joint-rent to Ryotwar as aforesaid.

5. The number of villages under the other tenures remain the same as in the preceding Fasli 1285.

6. *Puttas.*—The number of puttas was 39,543 against 38,636 of the preceding Fasli 1285 showing an increase of 907 which is the net result of a gross increase of 1,584 and a gross decrease of 677. The increase occurred from puttas granted to new ryots who had freshly taken up lands either on durkhast or by transfer, and the decrease was owing to ryots having either given up their puttas or transferred them to others. Besides 1,584 new puttas, 903 puttas were altered owing to changes either in the holdings or in the holders thereof, while 37,056 underwent no change.

7. *Season.*—The season was on the whole favorable. The south-west monsoon was partial and scanty; the wet crops were however saved by the north-east monsoon which was copious and general throughout the district. Dry crops suffered to some extent. The outturn was less than the preceding year and may be said to be little more than half a full harvest. The loss was however re-imbursed to the ryots by the high prices of the year in consequence of the large exportation of paddy and other food-grains to famine districts in the south. The gingelly crop was an excellent one. A good deal of land in the Berhampore and some in the Chicacole Taluq suffered* much from the floods of September and October, while some lands in the former taluq were left waste or the crops withered in the absence of water in irrigation works, and of timely rains at the beginning of the season. The floods of September and October caused extraordinary damage to several irrigation works in the principal and Sub-divisions of the district, besides destroying the Chicacole bridge and embankments of Rooshkuliya and Mahanuddy rivers at several places. Chicacole and the neighbouring villages were flooded and the loss of property thereby was very great, but was fortunately not accompanied with any loss of life. A full account of this event will be found recorded in G.O., dated 30th October 1876, No. 2,910, and Board's Proceedings, dated 7th and 24th November 1876, Nos. 2,762 and 2,954, and I think it unnecessary to recapitulate it here. Necessary measures are being taken by the District Engineer to repair the damaged works, but I am sorry steps were not taken earlier by the department in time for the present season. There was no lack of pasture or drinking water during the year. The subjoined table shows the rainfall as compared with the preceding fasli :—

* *Vide* my report, dated 27th July 1877, No. 2,536, regarding remissions.

—		Rainfall in Inches. Fasli 1285.	Rainfall in Inches. Fasli 1286.	—		Rainfall in Inches. Fasli 1285.	Rainfall in Inches. Fasli 1286.
South-West Monsoon.	April	0·9	·6	North-East Monsoon.	October	7·6	9·
	May	2·3	1·9		November	...	...
	June	3·5	3·4		December	...	...
	July	5·2	4·5		January... ...	...	0·7
	August	4·9	7·		February	...	2·3
	September	14·6	9·8		March	1·3	1·8
	Total ...	31·4	27·2		Total ...	8·9	13·8
		...	...		Grand Total ...	40·3	41·

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8. *Sanitary State.*—The public health was worse than in the preceding year. Cholera and small-pox prevailed to a considerable extent. As usual the former came down from Pooree and gradually forced its way into many parts of the district. A feast, Govindadwadasi, which was said to have occurred 60 years ago, was celebrated this year, and a stream of pilgrims from all parts of the country resorted on the occasion to the shrine of Jaggarnath. Numbers fell victims to the disease at Pooree and the survivors returning to their native places sowed the germs of cholera broadcast. Prompt measures were taken to check the spreading of the disease but with little effect.

Small-pox of a virulent type prevailed throughout the district. As in the case of cholera, it was severe and fatal in many places. The results of the endeavours to stop it were not altogether satisfactory owing chiefly to the antipathy of the people to accept vaccination and partly to the unfavorable character of the season. The cholera broke out in July and continued up to May, and small-pox made its appearance for a greater part of that period.

Fever was also very fatal during the year under report and the statement given below compares the results with the preceding year 1285. The deaths among cattle are said to have been 1,576 against 1,639 in the preceding fasli, but I doubt the correctness of the figure (80) given for the Chicacole Taluq as there must have been a greater mortality from the Chicacole cyclone and other causes in the Sub-division in which 340 deaths were reported for the preceding year:—

Diseases.	Deaths in	
	Fasli 1285.	Fasli 1286.
Cholera	1,784	4,010
Small-pox	2,080	2,465
Fever	10,839	12,356
Other diseases	3,454	3,960
Total .	18,157	22,791
Number of Births ...	21,076	23,810

9. Prices—*Statement II.*—The prices of food-grains rose very considerably owing to the prevalence of famine in other districts and to the consequent large demand for export. The markets were always well supplied. The importation of Pooree and Cuttack paddy and rice through the Chilka lake and by land continued. This supply meets the demand of the poorer classes, the paddy grown in the district being exported on account of its superior market value.

10. *Statement III—Royts' Holdings.*—The extent of the ryots' holdings during the year under report was 303,863 acres, assessed at Rupees 6,69,539, against 292,713 acres, assessed at Rupees 6,68,756, in the preceding Fasli 1285, giving an increase of 11,150 acres and Rupees 783 assessment as shown in the following table:—

Particulars.	Extent in Acres.	Assessment in Rupees.
Extent of holdings at the end of Fasli 1285	292,713	6,68,756
Deduct lands given up	7,866	14,186
Remainder ...	284,847	6,54,570
Add lands taken up	19,016	14,969
Total ...	303,863	6,69,539
Increase in the holdings as compared with the preceding Fasli 1285	11,150	783

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11. Particulars of the Lands given up and taken up—*Enclosure A to Statement III.* —The particulars of the lands given up, viz., 7,866 acres, assessed at Rupees 14,186, are as follows :—

——	Extent.	Assessment.
	ACRES.	RS.
1. Land voluntarily relinquished	298	338
2. Do. sold for arrears of revenue and purchased by Government in default of bidders	1,045	1,343
3. Deficit discovered by measurement and compensation given in lieu of land taken up	167	77
4. Land transferred from Dry to Wet	204	296
5. Land given to the Carzi or head of the village of Pondrokhollo in the Berhampore Taluq in lieu of his Service Inam transferred to village site. Board's Miscellaneous Proceedings, No. 6,288, of 25th July 1876, for acres 1-88, assessed at Rupees 5-13-10	2	6
6. Land erroneously brought to account	23	31
7. Revision of assessment	...	12
Total ...	1,739	2,103
Lands sold or transferred.		
1. Transfer of lands from one ryot to another or from one village to another	5,788	11,447
Lands rendered unfit for cultivation or taken up for Governmnent purposes.		
1. Land covered by sand or flooded or otherwise rendered unfit for cultivation	236	489
2. Do. taken up for excavation of gravel	78	98
3. Do. do. for roads	7	14
4. Do. do. for trenches near Salt-pans and Cotaurs	18	35
Total land given up ...	7,866	14,186

12. The following are the particulars of 19,016 acres of land taken up and assessed at Rupees 14,969:—

——	Acres.	Rupees.
Lands taken up on Durkhast.		
1. Fresh land taken up	895	1,501
2. Lands given up in previous years and now retaken	270	452
3. Inam lands resumed	22	47
4. Excess discovered by measurement	1,456	949
5. Land transferred from Dry to Wet *vice versa*	204	414
6. Land erroneously omitted in the previous year	75	132
7. Revision of assessment	...	27
Total ...	2,922	3,522
Lands sold or transferred.		
1. Transfer of lands from one ryot to another or from one village to another	5,788	11,447
Total ...	8,710	14,969
2. Excess land according to the survey area in the Chicacole Taluq found in the ryots' holdings and entered in the accounts of the year under report without charging assessment on such excess	10,306	...
Grand Total lands taken up ...	19,016	14,969

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The last item was included in the accounts of this year at the instance of the Deputy Director of Revenue Settlement in his letter, dated 16th August 1876, No. 118. He requested that the Jamabandi accounts and puttas for the current fasli should be prepared with the survey area inserted therein for the purpose of affording each ryot a sufficient time for ascertaining the correctness of the measurements.

13. Waste charged and remitted.—Of the above-mentioned area of ryots' holdings, viz., 303,863 acres, assessed at Rupees 6,69,539, an extent of 27,560 acres, assessed at Rupees 59,756, was left waste. Of this waste 21,712 acres, assessed at Rupees 51,816, were in the Berhampore Taluq and the rest in the Chicacole and Gumsur Taluqs. The waste in the Berhampore Taluq was chiefly in the rain-fed lands and was owing partly to neglect on the part of ryots and partly to the scanty water-supply caused by the absence of timely rains and to the bad condition of the Irrigation works. There was no rain when the time came for transplantation of paddy and the seed-beds withered in certain localities. Of the extent of waste in the Berhampore Taluq the assessment of 2,877 acres, viz., Rupees 2,956, was remitted by Messrs. Master and Moore in the case of whole survey fields of irrigated land, and the remaining waste, viz., 18,835 acres, assessed at Rupees 48,860, was charged. The actual extent cultivated was thus 276,303 acres, assessed at Rupees 6,09,783.

14. Net Settlement.—The actual extent charged for is therefore 300,986 acres, assessed at Rupees 6,66,583, as follows :—

	Acres.	Assessment. RS.
Entire extent of holdings...	303,863	6,69,539
Deduct waste remitted	2,877	2,956
Remainder—Extent charged for ...	300,986	6,66,583
Viz., Actual cultivation ...	276,303	6,09,783
Waste charged ...	24,683	56,800

15. From the above amount of assessment, viz., Rupees 6,66,583, a sum of Rupees 553 on account of fixed or cowle remissions, and a sum of Rupees 5,362 on account of loss of crop, must be deducted, and a sum of Rupees 156 must be added on account of "water-cess" charged on dry lands temporarily converted into wet. The net result, viz., Rupees 6,60,824, forms the Ryotwari demand.

16. The subjoined statement shows at a glance the particulars of the settlement for the fasli under report as compared with the preceding one 1285 :—

Items.	Last Fasli.		Current Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.		RS.	ACRES.	RS.
Dry	110,815	1,41,915	116,092	1,41,721	5,277	..	..	194
Wet	181,898	5,26,841	187,771	5,27,818	5,873	977	..	..
Total ..	292,713	6,68,756	303,863	6,69,539	11,150	783	..	..
Add.								
Second crop assessment	..	..	..	..	..	..	..	..
Additional assessment	..	..	..	..	..	..	..	..
Water-tax	..	26	..	156	..	130	..	..
Land-cess	..	41,798	..	41,846	..	48	..	..
Village Service Fund	..	19,373	..	19,158	..	..	..	215
Total ..	..	7,29,953	..	7,30,699	..	746	..	..
Deduct.								
Remissions	..	..	2,877	2,956	2,877	2,956	..	..
Land-cess	..	41,798	..	41,846	..	48	..	..
Village Service Fund	..	19,373	..	19,158	..	..	..	215
Remissions of other items as detailed in Statement IV ..	..	697	..	5,915	..	5,218	..	..
Total ..	..	61,868	2,877	69,875	2,877	8,007	..	..
Net demand	292,713	6,68,085	300,986	6,60,824	8,273	..	..	7,261
Miscellaneous	..	69,633	..	65,365	..	..	..	4,268
Total ..	292,713	7,37,718	300,986	7,26,189	8,273	..	..	11,529

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17. It will be seen from the above statement that the large decrease in the Ryotwari Revenue Demand as compared with that of the preceding Fasli 1285 was owing to a large amount of remission granted during the year under report, and the increase in the extent was due to the excess found according to survey area as already explained in paragraph 12 *supra*.

18. *Enclosure B to Statement III—Special Products.*—The cultivation of special products shows a decrease in sugar-cane and an increase in cotton and indigo as compared with that of the preceding Fasli 1285; the following table contains the particulars:—

Products.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Sugar-cane	4,882	4,339	...	543
Cotton	12,675	13,288	613	...
Indigo	896	972	76	...

The decrease in sugar-cane is owing to the unfavorable season for this crop, and the slight increase in the other two products calls for no special remark. The Indigo factories in Purla Kimedy are still maintained. Those in Chinna Kimedy ceased the year before last

19. *Enclosure C to Statement III—Progressive Cowles.*—At the end of Fasli 1285 there were 1,517 acres, including survey excess, assessed at Rupees 1,725, held on progressive cowle tenure. Of these 228 acres, assessed at Rupees 166, were brought to full assessment, and 144 acres, assessed at Rupees 33, were relinquished. Seventy acres, assessed at Rupees 26, were struck off the accounts, the cowle thereof having been revoked. The extent still left under this tenure was therefore 1,075 acres, assessed at Rupees 1,500. No fresh land was taken up. The cowle remissions amounted to Rupees 553 and the net amount actually payable on account of the cowle lands was therefore Rupees 947.

20. There were in Fasli 1285 forty-one cowles, of which seven expired (the land having either been brought to full assessment or relinquished and struck off the accounts as aforesaid), so that the number of cowles now existing is thirty-four.

21. *Enclosure D to Statement III—Portions of Fields left Waste.*—Of the extent of waste charged, viz., 24,683 acres, assessed at Rupees 56,800, 14,234 acres, assessed at Rupees 30,767, appertain to portions of fields, while the remaining 10,449, assessed at Rupees 26,033, consist of entire fields.

22. PARTICULARS OF CULTIVATION—*Enclosure E to Statement III.*—Of the land settled, viz., 300,986 acres, assessed at Rupees 6,66,583, 115,399 acres, assessed at Rupees 1,40,169, were dry land; 693 acres, assessed at Rupees 1,552, were cultivated with dry crops but irrigated; 125 acres, assessed at Rupees 165, were dry temporarily converted into wet, and were charged a water-cess of Rupees 156; and the remaining 184,769 acres, assessed at Rupees 5,24,697, were wet, bearing a consolidated wet assessment. The last item includes rain-fed wet land.

23. *Statement IV—Remission.*—The remissions granted besides the waste remitted in paragraph 14 amounted to Rupees 5,362 on account of loss of crop in irrigated lands and Rupees 553 being the cowle remissions, thus making a total of Rupees 5,915 (*vide* paragraphs 15 and 16 *supra*). Of the former item, Rupees 93 belong to the Chicacole Taluq, and the remaining Rupees 5,269 belong to the Berhampore Taluq. With regard to Chicacole Taluq, the Principal Assistant Collector says that the crops grown on 15 acres and 19 cents. of land, assessed at Rupees 93-8-0 in three villages, were entirely lost during the heavy floods of October 1876. With regard to the Berhampore Taluq, Mr. Master recorded his opinion that the loss and waste was due more to the want of timely rains than to the total average downfall, and that the heavy rains of September and October last had the effect of swamping the low-lying lands. He calculated remission at three-fourths of the full assessment on waste and half on the shavi, considering that the average yield on other lands held by the ryots would enable them to pay up the difference on shavi lands owing to the high prices of the year The same principle was adopted by Mr. Moore, who granted remission to the Itchapore Division of the Berhampore Taluq under the circumstances recorded by Mr. Master. Full assessment on the whole survey fields was remitted in the Chicacole Taluq—*vide* my report to the Board, dated 27th July 1877, No. 2,536.

Items.	Fasli 1285.	Fasli 1286.
	RS.	RS.
Waste remitted	..	2,956
Remission for loss of crop	..	5,362
Total ..	..	8,318
Cowle remission	697	553
Total ..	697	8,871

The total amount of remissions granted under all heads during the year under report was Rupees 8,871 against Rupees 697 in the preceding year as shown in the margin.

24. *Enclosure A to Statement IV.*—Of the amount of cowle remissions, viz., Rupees 553, Rupees 370 were granted on dry and the remaining Rupees 183 on wet land.

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25. ENTIRE LAND REVENUE SETTLEMENT.—The entire land revenue demand for the fasli under notice was Rupees 11,88,658 against Rupees 12,00,257 of the preceding fasli, showing a decrease of Rupees 11,599 as explained and detailed below :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently-settled	4,37,773	4,37,703	...	70
Jodi on Shrotriem and Inam villages	24,766	24,766	...	...
Ryotwar	6,68,085	6,60,824	...	7,261
Miscellaneous	69,633	65,365	...	4,268
Total ...	12,00,257	11,88,658	...	11,599

26. *Permanently-settled.*—The decrease of Rupees 70 in this item is due to the reduction of peishcush in the estate of Mulagavalasa in the Sub-division on account of Zemindari land taken up for improving the irrigation tank in the Government village of Kottakota—*vide* G. O., 11th January 1877, No. 86, communicated with the Board's Proceedings, Miscellaneous No. 608, of the 17th idem.

Shrotriem Jodi.—Calls for no remark.

Ryotwari.—The decrease in this item is the net result of the gross increase of lands taken up and the decrease of those given up as compared with the preceding fasli. The remission granted this year also contributes to this decrease.

27. *Statement V—Land Revenue, Miscellaneous.*—The particulars of this head are as follows :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
(a). 1. Jodi on Sundry Inams. Personal ...	44,620	44,540	...	80
Service ...	5,827	5,827	...	...
(b). 2. Tax on trees on assessed lands	8	23	15	.
(c). 3. Cess for repair of tanks	190	190	...	...
(d). 6. Land cultivated but not included in the Jamabandi	515	869	354	...
(e). 8. Concealed cultivation	..	33	33	...
(f). 10. Cultivation of Poramboke lands ...	172	254	82	...
(g). 13. Rent on grazing or grass	...	32	32	...
(h). 14. Rent on gardens and topes	964	896	...	68
(i). 16. Revenue from reverted Inams	88	8	...	80
(j). 17. Collections from village Service Inams for offices vacant	120	139	19	..
(k). 26. Chunam shell-rent	60	60	...	...
(l). 32. Rent on fruit trees	89	87	...	2
(m). 33. Do. on roots for dyeing cloths ...	24	27	3	...
(n). 37. Do. on islands situated in rivers ...	112	102	...	10
(o). 41. Commission on the sale of property sold for arrears of rent due to landholders	54	29	...	25
(p). 42. Commission on private estates under Circar management	5,722	3,881	...	1,841
(q). 43. Tax on back-yards in excess of the limit allowed	501	607	106	...
(r). 44. Revenue fines	458	204	...	254
(s). 45. Savings and refunds	812	...	...	812
(t). 46. Excess collections over the demand ...	102	14	...	88
(u). 47. Water-tax on Zemindari and Inam lands, &c.	950	950	...	...
(v). 48. Quit-rent on bungalows and gardens ...	277	283	6	..
(w). 54. Sale proceeds of waste lands	1,044	282	...	762
(x). 56. Revenue process service fees	6,490	5,914	...	576
(y). 63. Sale proceeds of receipt and putta books.	17	19	2	...
(z). 65. Other items	417	95	...	322
Total...	69,633	65,365	652	4,920
Net Decrease ..	...	...	...	4,268

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(*a*). The decrease of Rupees 80 is the net result of a gross increase of Rupees 10 and a gross decrease of Rupees 90 as explained below;—

	RS.
Increase—	
Quit-rent newly fixed on personal Inams in the Chokapad Khandam of the Gumsur Taluq	10
Decrease—	
Ten per. cent commission on account of quit-rent on certain minor Inams in the Kallikote and Hautghir Zemindari which the Zemindar agreed to collect this year and which was collected by Government officers last year	20
Quit-rent on certain Pagoda Inams resumed for arrears with reference to G.O., No. 2,336, of the 19th August 1875	35
Kattubadi of an Ironsmith's Service Inam in the Berhampore Taluq incorporated with Circar land under the orders of the Senior Assistant Collector at the time of Jamabandi for Fasli 1283 (Annas 13).	1
Quit-rent on a certain enfranchised Inam in Baruta of Gumsur Taluq relinquished by the holder as unfit for cultivation and fully assessed (Annas 6)	...
Quit-rent on an enfranchised minor Inam purchased by Government in Revenue sale for arrears of quit-rent in the village of Kota Bommali of the Chicacole Taluq	34
Total Decrease ..	90
Net Decrease ..	80

A Kattubadi of Annas 9 and Pies 2 on Service Inams attached to Barber and Carzi in the villages of Lasanapilly and Unkoli respectively was deducted from the accounts. The former land having been resumed and the latter taken up for loop-lines at Berhampore, but the amount being below 1 Rupee it could not be shown in round figure under the head "Service Inams", but is included in some other item.

(*b*). The increase is due to the trees on unassessed waste lands in the Berhampore Taluq having been rented out this year.

(*c*). This is the amount paid by the Zemindar of Vizianagram as contribution for the repairs of certain irrigation works in the Chicacole Taluq which supply water to his lands in Srikurmam Muttah.

(*d, e, f*). The increase under these items is owing to the cultivation having been made after Jamabandi and to the increase in Poramboke cultivation.

(*g*). This amount represents the rent on grass or rushes in the village of Gauzu of the Berhampore Taluq newly rented this year.

(*h*). The decrease under this item is owing to certain fruit trees and topes not having yielded this year.

(*i*). The decrease under this head is owing to the reverted Inams having been given on Jeroyati putta in the current year.

(*j, k, l, m*). The slight increase or decrease under these items calls for no remark.

(*n*). The decrease is due to certain islands having been washed away by the floods of October 1876.

(*o*). This item is of a fluctuating nature.

(*p*). The decrease under this item is chiefly due to the slack collections in the Purla Kimedy estate during Faslis 1284 and 1285.

(*q*). Several back-yards in excess of the limited extent were discovered in the Berhampore Taluq. Hence the increase.

(*r*). This is a fluctuating item and the decrease calls for no remark.

(*s*). The decrease is due to the absence of any refunds during the year under report, and to a larger amount credited in the preceding year on account of unexpended money advanced for mounting village maps.

(*t, u*). Call for no remark, the former being of a fluctuating nature and the latter is the same as in the preceding year.

(*v*). The increase is owing to two bungalows at Russelcondah belonging to Major Smith and Ensign Lever having been charged with quit-rent.

(*w*). The decrease is owing to absence of applicants for the Veelakammi lands in consequence of unfavorable season.

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(x). The decrease under this head, which is introduced under Board's Order, No. 971, of the 24th April 1871, is chiefly attributable to the slack collection of arrears in the Berhampore Taluq.

(y). Calls for no remark as this item is of a fluctuating nature.

(z). This consists of the following :--

RS.	
2	Sale proceeds of fruits.
10	Rent of cultivation in Government topes in the Gumsur Taluq.
20	Sale proceeds of produce in Veelakammi lands of the same taluq.
61	Sale of a ruined tank-bed in the Chicacole Taluq.
2	Cost of demarcation stones collected from an applicant for waste land under durkhast rules (Rupee 1) and sale proceeds of survey maps (Rupee 1).
95	

The decrease under this head is chiefly in the sale of a less extent of ruined tank-beds as compared with the preceding year.

28. *Enclosure A to Statement V* — Enclosure A in Statement V and its foot-notes give the particulars of area of certain items under miscellaneous shown in Statement V. They call for no explanation. The information called for in the Revenue Board's Proceedings, dated 3rd April 1875, No. 855, is given in the foot-note to Enclosure A.

29. Extra Sources of Revenue.—The revenue from extra sources was as shown in the following table Rupees 25,76,038 against Rupees 22,10,121 of the preceding Fasli 1285, showing an increase of Rupees 3,65,917 :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	85,520	92,776	7,256	...
Income-tax	50	1,042	992	...
Salt	19,63,960	23,67,273	4,03,313	...
Sea Customs	67,206	6,812	...	60,394
Land Customs	...	13	13	...
Stamps, Judicial	61,244	75,652	14,408	...
Do. Non-Judicial	32,141	32,470	329	...
Total ...	22,10,121	25,76,038	4,26,811	60,394

30. *Abkári.*—The details of the Abkari revenue are as follow :—

——	Fasli 1285.	Fasli 1286.	Increase or Decrease.
	RS.	RS.	RS.
Duty on Spirits	74,705	82,392	+ 7,687
Toddy-rents...	9,966	9,966	...
	84,671	92,358	...
License fees ...	849	418	— 431
Total ...	85,520	92,776	+ 7,256

The increase is attributable to the favorable character of the season and to increased consumption.

31. *Income-tax.*—The increase under this item is owing to the interest on certain promissory notes due when the Act was in force having been drawn in the year under report, and to the tax calculated on the arrear allowance of Rupees 50,000 due to the widow of the ex-Zemindar of Hautghir and paid her during the year under orders of Government, dated 25th August 1875, No. 1,275, communicated with the Board's Miscellaneous No. 8,240, of 1[illegible]th September 1875.

32. *Salt.*—The increase in the salt revenue is due to the following causes viz :—

(1). The modification of the Bengal restrictive rules.

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(2). Abolition of the Inland Customs line which formerly prevented Ganjam salt from entering the Central Provinces without payment of further duty.

(3). Anticipated deficiency at the Northern Depôts of the Vizagapatam District and Pooree Arungs causing a great and unusual rush of traders at the end of the year for Ganjam salt.

33. *Sea Customs.*—The large decrease in the Sea Customs Revenue is due to the decrease in the number of articles upon which duty is leviable and to the exportation *free of duty* of rice to Pondicherry and Karikal ports during the year under notice owing to famine in southern districts. Since the introduction of Act XVI of 1875 several articles, such as gingelly, &c., exported largely from this district were passed duty free. Further, the exportation of rice to other foreign ports has largely decreased this year. The particulars of this item are as follow :—

——	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Import duty	1,006	1,304	...
Export do.	65,310	4,480	...
Total ...	66,316	5,784	− 60,532
Miscellaneous ...	890	1,028	+ 138
Total ...	67,206	6,812	60,394

34. *Land Customs.*—The amount entered under this item denotes the sale proceeds of the building originally erected for the Inter-Provincial Traffic office at Rumbah.

35. *Judicial Stamps.*—The large increase in the sale of Court Fees labels is due partly to the increased litigation and partly to the levy of fees for service of processes in Civil and Revenue Courts.

36. *Non-Judicial Stamps.*—The slight increase of sales of general stamps calls for no special remark. The provisions of the General Stamp Act are generally known.

37. *Statements VI and VII—Entire Current Demand, Collection and Balance of all sources of Revenue.*—The entire current demand of revenue from all sources was Rupees 37,64,696 against Rupees 34,10,378 of the preceding year showing an increase of Rupees 3,54,318 as follows:—

——	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Land Revenue	12,00,257	11,88,658	— 11,599
Extra Sources	22,10,121	25,76,038	+ 3,65,917
Total ...	34,10,378	37,64,696	+ 3,44,318

38. Of the above current demand, viz., Rupees 37,64,696, Rupees 36,58,388 were collected during the fasli, leaving at the end of the fasli a balance of Rupees 1,06,308, of which Rupees 93,007 were against Land Revenue and Rupees 13,301 against Abkári and Toddy. Subsequent collections up to the close of August amounted to Rupees 53,609* and reduced the balance to Rupees 52,699, of which Rupees 50,802 appertain to Land Revenue and Rupees 1,897 Abkári. These results show a decided improvement as compared with the demand and collections of the preceding year except in the case of Abkári and Toddy.

	RS.
* Land Revenue	42,205
Abkári and Toddy	11,404
Total ..	53,609

39. *Statement VIII—Old Arrears.*—The arrears of past faslis outstanding at the beginning of the fasli under review amounted to Rupees 1,74,484, of which Rupees 1,12,993 were collected within the fasli and Rupees 6,798 remitted under the Orders of Government, dated 5th July 1876, No. 901, communicated with Board's Proceedings, dated 16th August 1876, No. 2,088, leaving a balance of Rupees 54,693 at the end of the fasli. Subsequent collections up to the end of August, viz., Rupees 4,447, reduced this balance to Rupees 50,246, of which sum Rupees 5,220 were recommended for remission in the last Settlement report on which orders of Government are yet to come and Rupees 5,254 are now recommended for remission—*vide* next paragraph. The remaining sum of Rupees 39,772 has to be collected or otherwise accounted for. The necessary measures have already been taken to realize the same.

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40. The particulars of the irrecoverable balance now recommended for remission are as follow:—

Taluqs.	Faslis.	Ryotwar.			Miscellaneous.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS	A.	P.
Berhampore	1280	191	13	8	...			191	13	8
	1281	121	8	3	2	10	8	124	2	11
	1282	393	6	6	35	3	0	428	9	6
	1283	663	12	10	31	14	8	695	11	6
	1284	1,179	8	7	9	11	3	1,189	3	10
	1285	1,744	5	5	15	8	9	1,759	14	2
Total ...	...	4,294	7	3	95	0	4	4,389	7	7
Gumsur	1278	1	0	0	...			1	0	0
	1279	1	1	0	...			1	1	0
	1280	2	14	0	...			2	14	0
	1281	6	4	8	...			6	4	8
	1282	19	8	9	...			19	8	9
	1283	32	0	1	...			32	0	1
	1284	34	3	2	...			34	3	2
	1285	87	4	1	...			87	4	1
Total ...	...	184	3	9	...			184	3	9
Chicacole...	1282	2	13	1	...			2	13	1
	1283	111	2	1	...			111	2	1
	1284	259	8	5	...			259	8	5
	1285	271	0	1	36	0	0	307	0	1
Total ...	...	644	7	8	36	0	0	680	7	8
Grand Total ...	...	5,123	2	8	131	0	4	5,254	3	0
Poverty	...	4,655	2	7	129	0	4	4,784	2	11
Other causes	...	468	0	1	2	0	0	470	0	1

Particulars.

Particulars	RS.	A.	P.
Ryotwar—			
Balance of assessment due by 1,020 ryots whose real and personal property has been sold in satisfaction of the arrear. The lands of these defaulters have been purchased by Government for a nominal price owing to the absence of bidders	4,597	0	4
Arrear due on lands in the Berhampore Taluq which were silted with sand in Faslis 1280, 1285, the extent of which was not written off the accounts in time through oversight, and this fact was discovered at the Jamabandi of Fasli 1286	468	0	1
Arrear due on twenty-nine ryots of Chokapad Khandam of the Gumsur Taluq who have no property whatever	58	2	3
Total ...	5,123	2	8
Miscellaneous—			
Arrear of quit-rent on personal Inams put up to auction and purchased by Government for want of bidders. The defaulter has no other property.	63	0	7
Amount of Revenue fine erroneously kept under demand in the Chicacole Taluq accounts although the money was paid up in Fasli 1285 in the Teckally Deputy Tahsildar's Office	2	0	0
Sevoy Jumma assessment charged on certain unauthorized cultivation in Faslis 1281, 1285 due by twenty-one individuals who have no property real or personal...	65	15	9
Total ...	131	0	4
Grand Total both Ryotwar and Miscellaneous...	5,254	3	0

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41. Under the above explanation, I trust that the Board will be pleased to obtain the sanction of Government for writing off the accounts the above-mentioned sum of Rupees 5,254-3-0 as irrecoverable.

42. COMPARATIVE VIEW OF COLLECTIONS FROM ALL SOURCES.—The following abstract shows the collections on account of revenue current and arrears during the fasli under review as compared with the preceding Fasli 1285 :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently-settled.. ..	15,056	3,96,217	4,11,273	38,851	4,15,508	4,54,359	43,086	..
Jodi on Shrotriem and Inam Villages	2,768	21,545	24,313	3,288	20,899	24,187	..	126
Ryotwar	58,247	6,06,319	6,64,566	53,735	6,03,279	6,57,014	..	7,552
Sale of waste lands	15	..	15	..	..	..	..	15
Miscellaneous	12,145	61,170	73,315	7,557	55,965	63,522	..	9,793
Total..	88,231	10,85,251	11,73,482	1,03,431	10,95,651	11,99,082	43,086	17,486
Extra Sources.								
Abkari..	13,017	66,306	79,323	9,248	70,514	79,762	439	..
Toddy..	..	9,652	9,652	314	8,961	9,275	..	377
Income-tax	...	50	50	..	1,042	1,042	992	..
Salt	..	19,63,960	19,63,960	..	23,67,273	23,67,273	4,03,313	...
Sea Customs	..	67,206	67,206	..	6,812	6,812	..	60,394
Land Customs	..	..	..	..	13	13	13	..
Stamps, Judicial	..	61,244	61,244	..	75,652	75,652	14,408	...
Do. Non-Judicial.. ..	..	32,141	32,141	..	32,470	32,470	329	..
Total..	13,017	22,00,559	22,13,576	9,562	25,62,737	25,72,299	4,19,494	60,771
Grand Total..	1,01,248	32,85,810	33,87,058	1,12,993	36,58,388	37,71,381	3,84,323	..

43. There was an increase in the collections under all sources except (1) Jodi on Shrotriem Inams, (2) Ryotwar, (3) Abkari and Toddy and Sea Customs. The decrease under the three former items was in arrear and current. The decrease in Miscellaneous is owing to the causes explained in paragraph 27 *supra* and the large decrease under Sea Customs has been explained in paragraph 33 *supra*. The decrease under Ryotwari is due chiefly to the slackness in collection in the Berhampore Taluq. The slight decrease in other items calls for no remark. The total collections of the year under report are on the whole satisfactory compared with those of the preceding year showing a net increase of Rupees 3,84,323, which is due to the increased salt sales.

44. *Enclosure A to Statement VIII—Coercive Process.*—The number of defaulters against whom coercive measures were employed was 14,617, the number of defaulters whose property was attached was 2,525, and the number of persons whose property was actually sold was 342. The estimated value of the personal and real property sold was Rupees 7,212, and the amount actually realized was Rupees 2,896. In the case of real property sold, the arrear due thereon was generally taken to be the estimated value. Hence the decrease in the sale proceeds against the estimated value. Movable property was incorrectly estimated.

45. *Statement IX—Receipts.*—The total receipts of the year under report as detailed in paragraph 42 *supra* were Rupees 37,71,381 against Rupees 33,87,058 of the preceding fasli showing an increase of Rupees 3,84,323.

46. CHARGES OF COLLECTION.—The total charges of collection for the fasli under report amounted to Rupees 2,52,631* against Rupees 2,81,230 of the preceding Fasli 1285 showing a decrease of Rupees 28,599 as detailed below :—

* These are exclusive of refunds and one-fifth of Land Revenue charges debitable to Law and Justice—*vide* paragraph 3 of the Board's Proceedings of the 18th August 1874, No. 2,295.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	1,24,707	1,38,928	14,221	...
Abkari	887	215	...	672
Sea Customs	8,243	9,381	1,138	...
Salt	1,44,849	1,01,314	...	43,535
Stamps	2,544	2,793	249	...
Total...	2,81,230	2,52,631	15,608	44,207

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47. *Land Revenue Charges.*—The increase of Rupees 14,221 in the Land Revenue charges is the net result of a gross increase of Rupees 19,897 and a gross decrease of Rupees 5,676 as explained below :—

Particulars of Land Revenue Charges.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Salary of Collectors, &c.	46,512	69,781	23,269	...
Tent and house-rent allowance...	13,967	12,827	...	1,140
Huzur and Taluq Establishment	70,869	70,327	...	542
Saderward	877	923	46	...
Medical Charges...	3,014	2,759	...	255
Contingencies	4,481	5,553	1,072	...
Total...	1,39,720	1,62,170	24,387	1,937
Deduct one-fifth debitable to Law and Justice.	27,944	32,434	4,490	...
Remainder ...	1,11,776	1,29,736	19,897	1,937
Add Miscellaneous	12,931	9,192	...	3,739
	1,24,707	1,38,928	19,897	5,676
Net Increase...	...	...	14,221	...

48. The increase in the salary of Collectors, &c., is chiefly owing to the full salary of Mr. Master having been drawn for eleven months of the year.

49. The decrease under tentage, &c., is due to the tours of the Collector being less than those in last year, and the same reason accounts for the decrease under medical charges.

50. The increase in "Contingencies" is owing to the entertainment of extra establishment for the arrangements of records in the Huzur and Taluq Offices for six months as sanctioned in G.O., 26th September 1876, No. 2,231, communicated with Board's Miscellaneous No. 10,779, of 7th December 1876, and to the full pay of the Assistant Collector's Establishment having been drawn during the year.

51. The decrease in Huzur and Taluq Establishments and increase in Saderward are so small that they call for no special remark.

52. The decrease in miscellaneous charges is chiefly due to the decreased expenditure on account of Process Service Establishment during the year under report.

53. *Abkári Charges* consist of Rupees 215 on account of rewards paid to informers; no other expenditure was incurred under this head.

54. *Sea Custom Charges.*—The Sea Custom charges comprise the following items :—

Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Establishment	7,053	7,809	+ 756
Saderward, &c.	47	37	— 10
Contingencies	305	320	+ 15
Fees for working out of office hours	838	935	+ 97
Temporary Establishment	...	280	+ 280
Total...	8,243	9,381	+ 1,148

55. The increase in the cost of establishment is owing to the entertainment of a Clerk on Rupees 35 in the Huzur Office—*vide* Board's Proceedings, No. 743, of 15th March 1876, communicating G.O., No. 284, Revenue Department, dated 25th February 1876.

56. The increase in the fees to the Sea Custom Officials for working in close holidays and out of office hours is owing to the increased trade of the year under report.

57. The other two items call for no remark.

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58. *Salt Charges.*—The charges of the Salt Department comprise the following items :—

Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Salary of the Deputy Collector	3,000	3,000	...
Establishment...	16,431	16,699	+ 268
Preventive Establishment	...	17,266	+ 17,266
Saderward, &c.	553	585	+ 32
Travelling Batta	1,220	1,191	— 29
Purchase of salt	1,01,406	43,135	— 58,271
Boat Establishment	...	15	+ 15
Charges for conveying and storing salt	7,162	5,283	— 1,879
Contingencies...	2,854	2,780	— 74
Petty Construction and Repairs	12,223	11,360	— 863
Total ...	1,44,849	1,01,314	— 43,535

59. The increase in the cost of establishment is small and calls for no remark. The salaries of Salt guards hitherto debited to Police were charged to the Salt Department during the year under report under instructions from the Officiating Accountant-General conveyed in his Official Memorandum, No. 9,082, of the 14th December 1876.

60. The decrease in the purchase of salt and in charges for conveying and storing salt is due to the comparatively less quantity of salt manufacture owing to the unfavorable character of the season as explained in paragraph 66 *infra.*

61. The decrease in petty construction and repairs is because a less sum was sanctioned for works during the year under report.

62. The decrease in contingencies is due to the outturn and is so small that it calls for no remark. A boat lascar on Rupees 6 per mensem has been sanctioned in G.O., No. 379, of the 8th March 1875, and entertained from April 1877 when the boat was ready. Hence separate item "*Boat Establishment*".

63. The other items under salt do not require any explanation.

64. *Stamp Charges.*—The charges under the head "stamps" consist of discount paid to licensed Stamp Vendors (Rupees 2,065) and contingencies (Rupees 728). The increase as compared with the preceding year is due to increased sales—*vide* paragraph 35 *supra.*

65. *Net Revenue.*—The total charges of collection, viz., Rupees 2,52,631, come to nearly 6·6 per cent. on the gross collections, viz., Rupees 37,71,381. Deducting the charges of collection, the net revenue was Rupees 35,18,750 against Rupees 31,05,828 of the preceding Fasli 1285.

66. *Statement X—Manufacture and Storage of Salt.*—The quantity of salt received into store during the year under report was 669,423 maunds against 835,787 maunds in the preceding Fasli 1285. The quantity in store at the end of Fasli 1285 was 1,009,943 maunds, and a quantity of 736 maunds was the gain by weighment, &c. The total quantity available for sale during the year was 1,680,102 maunds. Of this 1,132,866 maunds were sold during the year and 46,036 written off as wastage. There were thus 501,199 maunds in store at the end of the year under report. Deducting further the quantity 54,833⅝ maunds recommended to be written off on account of wastage in the last report on which orders of Government have yet to come there remained a net quantity of 4,46,365 ⅜ maunds in store. The actual quantity manufactured during the year was 435,917 maunds against 930,776 maunds of the preceding fasli, and against the dittum or estimate of 1,000,000 maunds. The following are my Salt Deputy Collector's remarks regarding the deficiency of the outturn and other cognate points.

"Owing to the increase in the rate of duty, the sales at Itchapore had fallen off to an extent which necessitated the closing of the manufacture there for the year under report. The dittum of the other divisions was 1,000,000 maunds. The work began as early as possible, but the outturn could not be more than 435,917* maunds, the manufacture having been repeatedly interrupted by early and unseasonable rains. The rainfall was almost general, and would have equally impeded the manufacture at Nowpada if it had not the advantage of having natural facilities for a more speedy concentration of brine."

*Ganjam	67,241
Nowpada	285,158
Womeravilly	83,518
Total ...	435,917

The experiment made at Mafuzbunder during the year under report with reference to G.O., No. 261, of 18th February 1875, had failed and full particulars were given in Mr. Master's letter, No. 4,107, of the 2nd December 1876, recorded in the Board's Proceedings, dated 20th January 1877, No. 219. This station was therefore abolished under G.O., 2nd Feb. 1877, No. 487.

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With regard to the excess in the heaps sold at Ganjam and Womeravilly, the Salt Deputy Collector attributes it to mistakes in storage, and he hopes that there will be little or no excess hereafter as strict instructions have been issued on the subject.

67. *Statement XI—Wastage of Salt.*—The wastage of salt discovered during the year under report was 51,553¼ maunds in 1,129,064¼ maunds in 951 heaps, and is 4·55 per cent. The following are the Salt Deputy Collector's remarks:—

"At Ganjam out of 265 heaps sold, 3 were of Fasli 1282, 216 of Fasli 1285, and the rest of Fasli 1286. The wastage of the first three was 13 M. 27 S. 24 T. per cent. which I think could not be less taking into consideration the time the salt had been in store; that of the latter was about the average. The 68 heaps sold at Itchapore were of Fasli 1283; the wastage was 6 M. 23 S. 35 T. per cent. which is not, I think, excessive, the salt being long ago stored. At Nowpada 323 heaps were sold, of which 175 had been in store for two years and the rest of 1285. The wastage of these heaps was 5 M. 0 S. 26 T. per cent. which was also about the average. The heaps sold at Calingapatam* were 294 in all, of which 30 were of 1284, 202 of 1285, and the rest of 1286. The wastage was 4 M. 4 S. 37 T. per cent. or below the average. It may be added that I tested 44 heaps, and found that the wastage was not unreasonable."

* Womeravilly.

68. Under the above explanation, I request that sanction be accorded for writing off the accounts the above-mentioned wastage of 51,553¼ maunds.

69. *Statement XII—Statement No. XII showing the Taluqwar Collections.*—The collections as compared with the preceding year exhibit some improvement in the principal division. Stringent orders have been issued for the speedy collection of outstanding balances.

70. Interest.—The following statement shows the demand, collection, and balance of interest charged on arrears during the fasli under review:—

Items.	Demand.	Collection.	Balance.
Current.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	1,267 9 6	509 12 3	757 13 3
Interest on advances to Cultivators	93 12 0	93 12 0	...
Abkári	139 13 1	...	139 13 1
Toddy	24 10 3	1 14 11	22 11 4
Total ...	1,525 12 10	605 7 2	920 5 8
Arrears.			
Land Revenue	5,470 7 3	1,984 2 6	3,486 4 9
Abkári	45 3 10	45 3 10	...
Toddy	8 9 5	...	8 9 5
Total ...	5,524 4 6	2,029 6 4	3,494 14 2
Grand Total ...	7,050 1 4	2,634 13 6	4,415 3 10

71. *Agricultural Statistics.*—As directed in the Board's Proceedings of the 26th November 1874, No. 3,417, I have made the return of Agricultural Statistics an enclosure to this report. There was a large decrease of 25,802 acres in the cultivation of Fasli 1286 as compared with that of Fasli 1285 as shown below:—

Crops.	Area cultivated in		Increase.	Decrease.
	Fasli 1285.	Fasli 1286.		
	ACRES.	ACRES.	ACRES.	ACRES.
Food-grains	363,036	335,886	...	27,150
Seeds	20,897	19,765	...	1,132
Green and Garden crops	8,188	7,656	...	532
Topes and Orchards	9,571	10,997	1,426	...
Special products, viz., Sugar-cane, Cotton, and Indigo	5,684	7,270	1,586	..
Total ...	407,376	381,574	3,012	28,814
Net Decrease ...	...	...	...	25,802

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The decrease in Fasli 1286 is attributable to the unfavorable character of the season rather than to an inaccuracy in the figures, to check which there are however no means in my office.

72. *Register of lands held by Public Servants.*—The annexed statement shows the extent of land said to be held by public servants:—

——	Number of Servants.	Extent of land held.
Up to the end of Fasli 1285 as per last Register	48	1,371
Deductions on account of deaths, removals, &c.	5	312
Remainder ...	43	1,059
Add lands waste and cultivated acquired during the year and of servants newly appointed	1	90
Total ...	44	1,149

73. *Taluq and Village Accounts.*—I cannot do better than refer to paragraph 74 of the last Jamabandi report with regard to the state of the taluq and village accounts. Every effort is being made to bring them to a satisfactory condition, but the improvement must be gradual. I may however add that in the Chicacole Taluq the survey numbers and area were introduced into the accounts. They were generally correct; the Curnums are improving. A great improvement was made in the preparation of the village accounts in the Chicacole Taluq as well in the Itchapore Division of the Berhampore Taluq. The accounts in the other divisions of the latter taluq were not satisfactory. Many accounts which ought to tally with others did not do so owing chiefly to the inability of the Curnums who get their accounts written by irresponsible deputies. The accounts in the Gumsur Taluq are rather better than those of Berhampore Taluq; much improvement is still needed.

74. *Examination of Taluq Treasuries.*—My Treasury Deputy examined in February and March last all the treasuries except those of Gumsur and a few others, and he also examined some of the village cash accounts. He traced several entries from the Village Curnum's accounts up to the taluq returns sent up to the Huzur and tested their accuracy by all the means available. They are on the whole found to be correct, but they need improvement in several particulars. The several defects noticed have been remarked upon, and I am about to have the remarks printed and circulated to all the taluq officers for their guidance. Besides this, the taluq treasuries were examined periodically by the Collector and Divisional Officers, and they found the balances of cash, stamps, and currency notes, &c., correct according to the cash, &c., accounts.

75. *Costs awarded to Government in Civil Suits.*—A civil suit was brought against the Sub-Magistrate of Ganjam for an act done in his official capacity, and the Government in their Proceedings, dated 4th November 1874, No. 2,041, sanctioned the defence of the suit at the public expense. It was dismissed by the District Munsif against whose decision an appeal has been preferred to the Civil Court by the plaintiff and the result is not yet known. There were no other suits against Government officials, and no costs are therefore due to Government.

76. *Boundary Marks.*—The field and village boundary marks are reported on the whole to be in good order.

77. Where there were rain gauges, rain registers were on the whole carefully kept.

78. No applications were received for the sub-division of joint liabilities in enfranchised whole Inam villages.

79. *State of Records.*—I have already reported in my letter, No. 2,874, of the 28th August 1877, on the state of records in the principal division of this district. The Principal Assistant Collector states that he examined the records of all the offices in his division and found them to have been arranged in accordance with Mr. Boswell's scheme. They are in good order except in the Chicacole Tahsildar's Office where the records were much damaged by the heavy floods of October 1876. They are however being arranged again.

80. *Ruined Tanks.*—No ruined tanks were made over to private individuals for repairs during the year under report.

81. The Acting Principal Assistant Collector's report on the settlement of the Chicacole Taluq is enclosed.

82. The Jamabandi was completed prior to my taking charge of the district. I have therefore no remarks to offer regarding the conduct of the superior officials. In the Berhampore Taluq several serious defalcations on the part of the Village Officers were brought to light. These are under inquiry; of two cases already committed to the Session Court, one resulted in a conviction and the other in an acquittal, and others have since been committed, the result of which is not known.

CHETTERPORE,
25th September 1877.

(Signed) J. G. HORSFALL,
Officiating Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit my report on the settlement of the Chicacole Taluq for Fasli 1286 (A.D. 1876-77), accompanied by usual statements.

2. *Statement No. I.*—This statement shows where, by whom, and on how many days the settlement was made, and the number of puttas issued. The only puttas given were for new land taken up, or instead of old ones. The settlement began on 16th February and ended on 28th April 1877. It was made within the limits of the taluq at places convenient to the ryots. There were no changes in the tenure of villages in Fasli 1286.

3. The season was generally favorable. In parts of the taluq there was good rain in July and August, but there was not enough all over the taluq. The deficiency was, however, made good in September and October, in which months there was an ample rain-fall. The early dry crops, the wet crops, and the later dry crops yielded well on the whole, though the last mentioned suffered from the October rains, which did much damage to roads and irrigation works in all directions. The Vamsathara and Langulia rivers received the usual freshes. The Langulia rose in extraordinary flood on 9th October 1876 and inundated the town of Chicacole and many small villages. The wet crops also suffered from the heavy rains of October, but not enough to give reason for claiming remission. Want of drinking-water and pasturage was not felt anywhere.

4. The annexed comparative statement shows the rain-fall of 1875-76 and 1876-77 for Chicacole town :—

Months.	1875-76.		1876-77.		Months.	1875-76.		1876-77.	
	IN.	CENT.	IN.	CENT.		IN.	CENT.	IN.	CENT.
April...	2	10	...	...	October	9	50	10	0
May	1	45	0	70	November...	...	...	...	...
June	3	20	2	70	December	...	...	...	...
July	3	45	2	45	January		..	0	70
August	6	10	6	19	February	..	...	...	...
September...	14	25	5	23	March	0	40	2	90
	30	55	17	27		9	90	13	60
						40	45	30	87

The rain-fall at the other cusbah stations in the sub-division was as follows:—

	1875-76.		1876-77.	
	IN	CENT.	IN	CENT.
Purla Kemidy	42	40	48	42
Tekkali	42	60	42	80

There was an unusually heavy fall of rain throughout the taluq in May 1877; the total rain-fall at Chicacole being 12 inches 40 cents. and at Purla Kemidy 10 inches 70 cents.

5. *Public Health.*—The sanitary condition of the sub-division was not good. The subjoined table shows the mortality during the present and last faslies :—

Description.	FASLI 1285.		FASLI 1286.		
	Attacked.	Died.	Attacked.	Died.	
Cholera	1,164	779	1,961	1,339	+ 560
Small-pox...	57	21	355	62	+ 41
Fever	688	506	649	508	+ 2

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Cholera prevailed as an ordinary disease rather than as an epidemic all over the sub-division throughout the year. In the preceding year the disease made its appearance in the end of November 1875 and continued till the end of the fasli. Stringent orders were issued to keep towns and villages as clean as possible. Medicines were freely distributed, subordinate medical officers itinerated through the sub-division, and active steps were taken to check the spread of the disease and to improve the public health. In spite of all exertions the disease held its ground. There was a small increase in deaths from small-pox and fever over the previous year. Deaths* among cattle were few compared with the previous fasli.

* Fasli 1285 340
,, 1286 80

6. *Statement No. II* shows the prices of 1st and 2nd sorts of paddy and rice, of cholum, cumboo, raggy, and horse-gram. The prices of all these grains were higher than in the previous year. Owing to the famine in the southern districts which caused a great demand for all these articles prices are still rising.

7. Survey arrears were entered in the village accounts during Fasli 1286 as desired by the Deputy Director of the Revenue Settlement, Ganjam District, in his letter, No. 118, dated 16th August 1876, communicated to me with your foot-note, No. 2,958, dated 30th August 1876. The subjoined table shows the variations between the Curnam's area and the Survey area for Fasli 1286 :—

Items.	Curnam's Area.	Survey Area.	Increase or Decrease.
Ayacut	119,816	141,442	...
Circar cultivable area	76,521	86,614	...
Ryots' holdings at the beginning of Fasli 1286	66,769	* 77,075	...

* Should be 76,896
(Signed) J. G. H.
Offg. Collector.

A comparison, however, between these two areas is not fair as the area now recorded for Fasli 1286 is according to the results of the new survey, and is therefore more accurate than the Curnam's area, which is according to the old accounts.

8. Ryots' holdings and cultivation are shown in Statement No. III. The following is an abstract showing in one view the holdings at the beginning of the year, the subsequent charges, and the waste remitted and charged :—

Items.	Extent.	Assessment. RS.	A.	P.
Holdings at the beginning of Fasli 1286 ...	77,075	1,99,854	9	7
Deduct lands given up	1,397	3,146	14	0
Remaining ...	75,678	1,96,707	11	7
Add land taken up	1,218	3,266	13	0
Total ...	76,896	1,99,974	8	7
Deduct waste remitted	..	...		
Remainder ...	76,896	1,99,974	8	7
Particulars.				
Actually cultivated	73,922	1,95,679	6	9
Waste charged	2,974	4,295	1	10

The ryots' holdings in Fasli 1286 continued 76,896 acres, assessed at Rupees 1,99,974-8-7 against 77,075 acres, assessed at Rupees 1,99,854-9-7 in Fasli 1285. There was thus a net decrease of 179 acres in holdings and an increase of Rupees 119-15-0 in the assessment. This is the combined result of a gross decrease of 226 acres, assessed at Rupees 187-6-7 in dry and an increase of 47 acres, assessed at Rupees 307-5-7 in wet lands.

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9. *Enclosure A.*—The particulars of the increase and decrease are explained below :—

Items.	Extent.		Assessment.		
	ACS.	CTS.	RS.	A.	P.
Particulars of Lands given up.					
1. Land actually transferred from one ryot to another	564	12	1,750	12	0
2. Land bought by private individuals at revenue sales	269	58	608	11	7
3. Dry converted into wet	50	76	85	15	7
4. Land covered by sand	36	55	65	3	9
5. Land actually resigned	44	24	79	8	2
6. Deficiency found in land on measurement	...		9	11	6
7. Land bought by Government in revenue sale	401	23	456	6	11
8. Do. taken up for Government Roads	6	74	13	1	5
9. Do. do. for Salt Kotars	16	60	35	0	11
10. Compensation given in lieu of Inam land taken up	0	14	0	5	0
11. Land transferred at Civil Court sales	7	39	41	5	2
12. Do. washed away by the river at Mafuzbundar	...		0	12	0
Total ...	1,397	35	3,146	14	0
Particulars of Lands taken up.					
1. Land taken up on transfer	564	12	1,750	12	0
2. Do. bought by private individuals at revenue sales	269	58	608	11	7
3. Do. do. do. at Civil Court's sales ...	7	39	41	5	2
4. Do. taken up on durkhast	326	13	676	10	10
5. Dry converted into wet	50	76	178	11	7
6. Additional assessment charged	...		10	9	10
Total ...	1,217	98	3,266	13	0

10. The annexed statement shows comparatively the settlement of Faslis 1285 and 1286, remission as per statement No. 4 being deducted, and miscellaneous items as per statement No. 5 added :—

—	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A P	ACRES.	RS. A. P.
Dry	27,989	33,403 8 1	27,768	33,215 12 6	...	...	226	187 6 7
Wet	49,086	1,66,451 6 6	49,133	1,66,758 12 1	47	307 5 7	...	...
Total ...	77,075	1,99,854 9 7	76,896	1,99,974 8 7	47	307 5 7	226	187 6 7
Add.								
Land-cess	...	12,484 8 10	...	* 12,495 13 10	...	11 5 0	...	...
Village Service Fund ...	...	670 3 2	...	670 3 2	...	...	...	...
Total ...	...	2,13,009 5 7	...	† 2,13,140 9 7	...	318 10 7	...	187 6 7
Deduct.								
Land-cess	...	12,484 8 10	...	* 12,495 13 10	...	11 5 0	...	...
Village Service Fund ...	...	670 3 2	...	670 3 2	...	...	...	...
Remissions as particularised in Statement No. 4	...	107 3 3	...	139 4 9	...	32 1 6	...	...
	...	13,261 15 3	...	† 13,305 5 9	...	43 6 6	...	...
Remaining Beris	...	1,99,747 6 4	...	1,99,835 3 10	...	87 13 6	...	...
Add Miscellaneous Items.	...	26,861 2 11	...	‡ 26,542 1 4	...	...	...	319 1 7
Total ...	...	2,26,608 9 3	..	†2,26,377 5 2	...	87 13 6	...	319 1 7
Net Decrease ...	...	...	...	...	...	...	...	231 4 1

* 12,498 is the correct amount. † These figures require correction. ‡ 27,065 is the correct amount.

(Signed) J. G. H.
Offg. Collector.

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The decrease of 179 acres in the holdings and the increase of Rupees 119-15-0 in the assessment were already explained in paragraphs 8 and 9. The small increase of Rupees 11-5-0 in the land-cess is due to an increase in jeroyati assessment. The particulars of other remissions in Statement No. 4 and the Miscellaneous items in Statement No. 5 are fully detailed in paragraphs 15 to 21.

11. *Enclosure B in Statement No. III.*—In this statement the cultivation of sugar-cane, cotton, and indigo is shown for the current as compared with the past fasli.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	ACRES.	ACRES.		
Sugar-cane...	1,820	1,765	...	55
Cotton	5,863	6,296	433	...
Indigo	896	972	76	...

The decrease in sugar-cane is chiefly due to the fact that the rain-fall did not fall in well with the time of cultivating that crop. The increase in cotton cultivation is attributed to a more active demand and to the high prices ruling. The increase in indigo is due to the steady demand for the weed caused by the factories built in the Purla Kemidy Estate by Mr. Voss.

12. *Enclosure C in Statement No. III.*—The land under progressive cowle was Acres 585-30 with an assessment of Rupees 343-10-3, of which 227 acres 72 cents assessed at Rupees 165-10-0 were brought to full assessment during the year under review. Also 143 acres 68 cents of land assessed at Rupees 33 were sold for arrears of revenue. There were only 213 acres 90 cents of land with an assessment of Rupees 145-0-3 under progressive cowle at the end of the fasli. No fresh land was taken up this year.

13. *Enclosure D in Statement No. III* shows the particulars of the area and assessment of portions of fields left waste, the extent and assessment of which are included in Enclosure A of the statement. No. remission was granted on portions of fields left waste.

14. *Enclosure E in Statement No. III* shows the particulars of land actually cultivated and of waste charged.

15. *Statement No. IV—Remissions.*—The amount of remissions in present year was Rupees 139-4-9 against Rupees 107-3-3 in Fasli 1285. The particulars of the remissions as detailed in Enclosure A, Statement No. 4, are as follows:—

	RS.	A.	P.
Cowle remissions	45	12	9
Remissions for loss of crop	93	8	0
Total ...	139	4	9

The amount of cowle remissions in Fasli 1285 was Rupees 107-3-3. The decrease of Rupees 61-6-6 under this head is owing to the fact that in the year under report some portions of progressive cowle lands bore a higher assessment than in the previous year and in accordance with the terms of the cowle. No Shamliat bunger remission was granted during the year. The amount of occasional remission granted during the year for loss of crop was Rupees 93-8-0 as shown below:—

Villages.	Wet Extent.		Assessment remitted.		
			RS.	A.	P.
1. Arsavilli	1	23	3	8	11
2. Pata Chicacole	3	58	18	1	6
3. Kottavalsa	11	18	71	13	7
Total ...	15	99	93	8	0

The crops grown on 15 acres 99 cents. of land assessed at Rupees 93-8-0 in three villages were entirely lost during the heavy floods of October 1876, and the assessment on that extent was remitted.

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16. *Statement No. V* shows the demand, collection, and balance of land revenue miscellaneous items for Fasli 1286, as well as the collections made on account of current demand and arrears. The following items alone vary from those of the previous year and call for remark :—

No.	Items.	Fasli 1285.	Fasli 1286.	Increase or Decrease.
		RS.	RS.	RS.
(*a*)	Jodi on personal Inams	23,227	23,193	— 34
(*b*)	Land cultivated but not included in the Jamabundi	94	100	+ 6
(*c*)	Cultivation of Poramboke lands	53	278	+ 225
(*d*)	Rent on fruit trees	89	86	— 3
(*e*)	Do. on roots for dying cloths	1	3	+ 2
(*f*)	Do. on river islands	111	102	— 9
(*g*)	Tax on back-yards	501	232	— 269
(*h*)	Water-tax on Zemindari Inams villages, &c. ...	463	461	— 2
(*i*)	Other items	350	114	— 236

17. The decrease in item (*a*) is due to the deduction of quit-rent on a personal Inam in Kotabommali which was sold for arrears of revenue and bought by Government owing to want of bidders.

18. The small increase and decrease in items *b*, *d*, *e*, *f* and *h* call for no special remark as the items are of a fluctuating nature.

19. The large increase in item (*c*) is owing to the greater extent of Poramboke land cultivated.

20. The decrease in item (*g*) is because the assessment on the extent actually cultivated during Fasli 1286 was brought to account.

21. Item (*i*) is of a fluctuating nature, and therefore the decrease calls for no special remark.

22. *Enclosure A in Statement No. V* and its foot-note give the particulars of revenue under miscellaneous items shown in the Statement V. The figures speak for themselves. The information called for in the Revenue Board's Proceedings, No. 855, dated 3rd April 1875, is given in the foot-note to Enclosure A.

23. *Statement No. VI* shows each permanently settled estate and each Inam village in the sub-division with its demand, collection and balance, arrears and current. There were no changes in the tenure of Inam villages or in the demand on them. The demand on permanently settled estates in Fasli 1285 was Rupees 1,83,981-1-7, against Rupees 1,83,911-1-7 in the present year. The decrease of Rupees 70 is due to peishcush deducted in the Mulagavalasa Estate during the year—*vide* G.O., No. 11, dated 11th January 1877.

24. The balance due on all estates at the end of the fasli was Rupees 18,927-6-4, against Rupees 22,000-14-1 in Fasli 1285 and Rupees 30,690-9-7 in Fasli 1284. The estatewar particulars of the whole balance are as follows :—

		RS.	A.	P.
1.	Nandigam	8,098	0	0
2.	Nowgam	4,104	2	0
3.	Talagam	1,382	8	9
4.	Temboor	1,266	2	6
5.	Gopaulpore	1,731	11	9
6.	Chittivalasa	1,133	4	5
7.	Belamarapalavalsa	559	15	1
8.	Talasamudram	216	5	6
9.	Penta	195	13	4
10.	Chinnarigokarlapalli	175	0	0
11.	Malagam	54	15	1
12.	Chakipalli	4	11	3
13	Konusulakottur	4	10	3
14.	Susaram	0	2	5
	Total ...	18,927	6	4

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25. Of the Rupees 18,927-64, a sum of Rupees 12,202-2-0 is owed by Nilamani Patta Maha Devi on Nandigam and Nowgam Estates. Her movable property has been attached and a portion sold, by which Rupees 5,592-6-8 were realized after the end of the fasli. One hundred and eighty-three garces of paddy are still under attachment and will be sold soon. The property of the proprietors of Talagam, Chittivalasa, Penta, and Chinnarigokarlapalli Estates has been attached, and by its sale the balance due by the said proprietors will be realized. The proprietor of Temboor and the trustee of the Gopaulpore Estate have promised to pay their balances before the end of this month. It they fail to do so, I shall take the necessary steps to realize the Government dues.

26. Rupees 2,725-13-2 are due on all agraharams in the Chicacole Taluq. The amount is being collected.

27. *Enclosure A in Statement No. VI* shows the particulars of shrotriem villages. The figures are the same as in the previous year.

28. *Statement No. VII* shows the demand, collection, and balance of all sources of revenue, current and arrear. The following is a comparative abstract statement of the whole revenue demand in the sub-division:—

Items.	Fasli 1285.	Fasli 1286.	Increase or Decrease.
	RS.	RS.	RS.
1. Peishcush on permanently settled estate	1,83,981	1,83,911	— 70
2. Jodi or quit-rent on shrotriem, &c., villages	15,520	15,520	...
3. Ryotwar	1,99,747	1,99,835	+ 88
4. Miscellaneous	26,861	26,542	— 319
Total ...	4,26,109	4,25,808	— 301
Sundry Sources of Revenue.			
5. Abkàri	23,480	25,421	+ 1,941
6. Stamps	15,412	14,023	— 1,389
Total ...	38,892	39,444	+ 552
Grand Total ...	4,65,001	4,65,252	+ 251

29. The decrease in items 1 and 4 and the increase in item 3 were explained in paragraphs 8, 9, 17, 18, 19, 20, 21, and 23 *supra*. There was no increase or decrease in item 2.

30. The increase in item 5 and the decrease in item 6 call for no remark as the items are of a fluctuating nature.

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31. The following abstract shows the collection of land revenue including sundry sources, current and arrear, compared with Fasli 1285 :—

Items.	Fasli 1285.			Fasli 1286.			Increase or Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.							
1. Permanently settled	26,185 8 0	1,64,129 12 0	1,90,315 4 0	17,332 3 0	1,69,714 4 3	1,87,046 7 3	— 3,268 12 9
2. Jodi on shrotriem, &c., villages.	1,780 8 10	13,277 9 4	15,058 2 2	2,146 5 11	13,465 3 10	15,611 9 9	+ 553 7 7
3. Ryotwar	6,839 9 5	1,91,719 13 9	1,98,559 7 2	5,515 11 2	1,93,395 15 8	1,98,911 10 10	+ 352 3 8
4. Miscellaneous	3,265 4 8	21,963 5 2	25,228 9 10	3,773 15 7	22,475 12 7	26,249 12 2	+ 1,021 2 4
Sundries Sources.							
5. Abkari	1,635 5 11	23,425 13 2	25,061 3 1	..	25,032 3 5	25,032 3 5	— 28 15 8
6. Stamps..	..	15,412 12 0	15,412 12 0	..	14,023 8 0	14,023 8 0	— 1,389 4 0
Total ..	39,706 4 10	4,29,929 1 5	4,69,635 6 3	28,768 3 8	4,38,106 15 9	4,66,875 3 5	— 2,760 2 10

32. The decrease of Rupees 3,268-12-9 in the collection of peishcush is due to the small amount of peishcush arrears outstanding at the beginning of the fasli.

33. The increase in the collection of jodi, ryotwar, and miscellaneous is due to the punctual collection of the arrear and current demand.

34. The decrease under abkari and stamps calls for no special remark.

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35. *Statement No. VIII* shows the arrears demand, collection, and balance of all sources of revenue for faslies previous to Fasli 1286.

36. Of the whole balance of Rupees 42,354-12-10 outstanding at the beginning of Fasli 1286, Rupees 28,343-1-9 were collected during the year, and Rupees 425-1-11 were written off the accounts as irrecoverable, leaving a balance of Rupees 13,586-9-2, which have been classed as recoverable and irrecoverable as detailed below:—

Items.	Recoverable.			Irrecoverable.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Peishcush on permanently settled estates	4,668	11	1	...			4,668	11	1
2. Jodi on Inam villages	671	1	0	...			671	1	0
3. Ryotwar	4,600	6	7	716	15	7	5,317	6	2
4. Miscellaneous	2,727	2	11	202	4	0	2,929	6	11
Total ...	12,667	5	7	919	3	7	13,586	9	2

37. Steps have already been taken for the collection of the recoverable balance of Rupees 12,667-5-7, and in many cases the property of the defaulters has been attached.

38. *Irrecoverable.*—The amount recommended for remission in last year's report was Rupees 672-11-1, on account of arrears up to Fasli 1284. Of this amount, Government sanctioned the writing off the accounts of Rupees 440-3-10. The sanction was communicated to me only in October 1876, and before I received it Rupees 15-1-11 had been collected out of the amount recommended to be written off. If from the total amount we deduct Rupees 425-1-11 written off under orders of Government and Rupees 15-1-11 since collected, there will remain Rupees 232-7-3 recommended to be written off, but the writing off of which has not yet been sanctioned by Government. In addition to this amount Rupees 686-12-4 are now recommended for remission, and I request that you will apply for sanction to write off the accounts the irrecoverable balance of Rupees 919-3-7 as particularized below:—

Items.	Faslies.	Total Amount irrecoverable.			Deduct the Amount recommended for remission last year.			Amount newly recommended for remission.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ryotwar... ...	1285	271	0	1	...			271	0	1
	1284	303	11	4	35	14	3	267	13	1
	1283	129	12	5	18	10	4	111	2	1
	1282	11	9	8	8	12	7	2	13	1
	1281	0	14	1	0	14	1	...		
	Total ...	716	15	7	64	3	3	652	12	4
Miscellaneous...	1285	34	0	0	...			34	0	0
	1284	37	0	0	37	0	0	...		
	1282	41	5	0	41	5	0	...		
	1281	89	15	0	89	15	0	...		
	Total ...	202	4	0	168	4	0	34	0	0
	Grand Total ...	919	3	7	* 232	7	3	686	12	4

* This is incorrect. Further explanation called for. (Signed) J. G. H., Offg. Collr.

39. I have now to explain why the sum of Rupees 686-12-4† shown in the above statement is considered irrecoverable. The amount is due by sixty-nine ryots in twenty-one villages.

† Rupees 680-7-8 are now recommended by me, as the Principal Assistant Collector's figures do not tally with taluq accounts. (Signed) J. G. H., Offg. Collr.

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The following statement shows the grounds on which the recommendation is made :—

Ryotwar.

	RS.	A.	P.
1. Arrears outstanding against 67 pauper ryots in 19 Government villages whose real and personal property has been sold.	646	2	9
2. Assessment on land relinquished in time but by mistake not deducted from the accounts	6	9	7
Miscellaneous.			
3. Quit-rent on Inam land incorporated in Government land ...	34	0	0
Total ...	686	12	4

40. *Statement No. VIII, Enclosure A* shows the extent to which coercive processes were employed in the collection of revenue in Fasli 1286. The statement has been prepared in the form circulated with the Revenue Board's Circular Memorandum No. 870 of 7th June 1876.

41. The subjoined table shows the demand, collection, and balance of interest charged on arrears during Fasli 1286 :—

Items.	Demand.			Collection.			Balance.		
Interest on.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Peishcush arrears	875	7	7	...			875	7	7
Do. ryotwar arrears ..	430	2	7	...			430	2	7
Do. quit-rent do. ...	49	10	10	...			49	10	10
	1,355	5	0	...			1,355	5	0

42. The following statement shows the arrears demand, collection, and balance of interest charged for faslies previous to Fasli 1286 :—

Items.	Arrear Demand.			Collection.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
On peishcush arrears ...	1,395	9	2	162	2	0	1,233	7	2
On ryotwar do. ...	1,611	11	5	646	1	0	965	10	5
On quit-rent do. ...	230	0	0	...			230	0	0
	3,237	4	7	808	3	0	2,429	1	7

43. The entire demand including arrears under this head was Rupees 4,592-9-7, of which Rupees 808-3-0 were collected during the year, leaving a balance of Rupees 3,784-6-7. I have ordered the Tahsildar to collect the balance as quickly as possible.

44. No applications were received during the year for the sale of unassessed waste lands. No ruined tanks were made over to private individuals for repair at their own cost.

45. No applications were received for the sub-division of joint liabilities in enfranchised whole Inam villages.

46. The village and field boundary marks are on the whole in good order.

47. Where there were rain gauges rain registers were carefully kept.

48. None of my Huzur subordinates acquired fresh land during the year under report.

49. I have inspected fields in nine villages in which the Revenue Settlement Department proposed changes from dry into wet and *vice versâ* and noted down my opinion in the remark column of the registers received from that department.

50. No loans were given during the year under the Land Improvement Act, because no applications were received.

51. I have examined the treasuries in my division and submitted the usual periodical reports on their inspection. I have also inspected the salt stations in my division.

52. Two Mahomedans were employed during the year.

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53. I have examined the records in my division. In almost all the offices the records have been arranged in accordance with Mr. Boswell's scheme. They are now in good order, except in the Chicacole Tahsildar's office in which the records were very much damaged during the cyclone of October 1876. They are however now being rearranged.

54. I examined the taluq and village accounts at Jamabundi. The survey numbers and arrears were introduced into the accounts. I have found the accounts generally correct. The Curnams are improving. I find a great improvement in the preparation of these accounts.

55. I was twice absent from the sub-division during the fasli, viz., from 28th December 1876 to 6th January 1877 and 3rd May to 2nd July 1877. On the first occasion I attended the Imperial durbar, and on the second I was in charge of the district, Mr. Master having gone to Madras to take up the appointment of Revenue Secretary to Government.

56. *Changes of Tahsildars and Deputy Tahsildars.*—Mr. J. J. Thompson, Tahsildar of Chicacole, in July 1876, applied for pension on Medical Certificate. A. Timmayya Pantulu, Deputy Tahsildar of Narsannapett, was put in charge of the taluq till 2nd November 1876, when he was relieved by P. Jagannadharao who was appointed permanent Tahsildar. Timmayya Pantulu succeeded P. Jagannadharao at Purla Kemidy; P. Suryanarayana Patrudu, Deputy Tahsildar of Tekkali, was transferred to Purushottapore in September; and Chengalvola Hanumayya Pantulu, Acting Deputy Tahsildar of Narsannapett, was in charge of the Tekkali Division from the beginning of October 1876 to the middle of May 1877, when he was relieved by Pochirazu Suryanarayanarao who was appointed Deputy Tahsildar of Tekkali.

57. The conduct of my subordinates has been on the whole satisfactory. I have no particular remarks to make on them one way or the other.

CHICACOLE,
6th August 1877.

(Signed) W. F. GRAHAME,
Acting Prinl. Asst. Collector.

(True Copy.)

(Signed) J. G. HORSFALL,
Officiating Collector.

Exd. A. Grubert.

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SETTLEMENT REPORT

OF

VIZAGAPATAM.

I HAVE the honor to submit my report on the Revenue Settlement and Collections of this District for fasli 1286, accompanied by the prescribed statements.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The settlement of the Government taluqs of Golgonda and Sarvasiddhi was made by Mr. Roupell, the Acting Principal Assistant Collector, and was commenced on the 26th February and closed on the 14th May 1877 as shown below:—

Taluqs.	Villages at which Settlement was made.	Time occupied.
Golgonda... ...	1. Kottakota	From 26th February to 23rd March 1877.
	2. Narsipatam	
	3. Kristnadevipeta	
	4. Kata Uratla	
Sarvasiddhi ...	1. Penugallu	From 26th March to 14th May 1877.
	2. Yellamanchilli	
	3. Kondakirla	

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The number of ryotwar villages in the two Government taluqs in the sub-division was 153, or one more than in the previous year. The increase is due to a deserted village in the Golgonda Taluq having been brought under cultivation during the year under report. The following comparative statement shows the changes in this respect:—

Taluqs.	Mode of Settlement.	Number of Villages for fasli 1285.	Number of Villages for fasli 1286.	Increase.	Decrease.
Golgonda ...	Ryotwar	87	88	1	...
	Joint rent	15	15	...	...
	Rents for more than one year.	87	87	...	...
	Total ...	189	190	1	...
Sarvasiddhi ...	Ryotwar	65	65	...	...
	Total ...	65	65	...	...
	Grand Total ...	254	255	1	...

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4. Puttahs.—The number of fresh puttahs issued during the year was 238 against 180 in the previous year. The increase is due to more lands being taken up by fresh ryots on Durkhast or by transfer. The number of old puttahs modified by additional entries was 665 against 569 in the previous year. The increase is owing to changes in the holdings or the holders or to the insertion of entries of water-tax and remission. The net increase in the total number of puttahs was 127 as will be seen from the annexed abstract:—

Faslis.	Number of fresh Puttahs.	Old Puttahs modified by additional Entries.	Old Puttahs not altered.	Total.
1285	180	569	4,096	4,845
1286	238	665	4,069	4,972
	Increase. 58	Increase. 96	Decrease. 27	Increase. 127

5. Season.—The season was very unfavorable for agricultural operations. The early rains were scanty and not well distributed In June and July when agricultural operations usually commence and fields are ploughed or otherwise prepared to receive seed, rain was very scanty. The heavy rains in October 1876 fell in a single storm and caused much damage to the standing crops; very many tanks were breached and no water was left in them. During the months of November and December which was the time for paddy to ripen there was little or no rain. The dry crops, however, came up well. The outturn of ragi may be estimated at full, cumboo three-fourths, horse-gram, jonnalu, and gingelly half, sugar-cane and cotton a little above half. The wet crops suffered much both from want of rain in the early months and from heavy rains in October. The average outturn of paddy may be estimated at ⅝th of the average. The rains in the two Government taluqs were so scanty and partial and damage to the wet crops so great that remissions to the extent of Rupees 12,410 was necessitated. The supply of water for drinking purposes and pasturage was good throughout the year. The average rain-fall in the district was 35·8 inches against 38·5 in the previous year. The subjoined statement shows the monthly average rain-fall as compared with that of the preceding year:—

Months.	Fasli 1285.		Fasli 1286.		Months.	Fasli 1285.		Fasli 1286.	
	Inches.	Tenths.	Inches.	Tenths.		Inches.	Tenths.	Inches.	Tenths.
April	..	2	..	1	October	10	4	10	4
May	2	6	1	4	November	..	1	..	4
June	2	..	3	8	December	..	..	..	..
July	4	6	2	6	January	..	..	1	2
August	4	8	6	2	February	..	..	1	9
September..	13	6	5	7	March	..	2	2	1
Total ..	27	8	19	8	Total ..	10	7	16	..

In the Golgonda and Sarvasiddhi Taluqs the rain-fall was inches 34·30 and 23·36, respectively.

6. Sanitary Condition.—The public health was very bad during the year. Cholera prevailed throughout the district for the greater part of the year, and caused 3,371 deaths against 107 in fasli 1285. The deaths from small-pox decreased by 43, being 166 against 209 in the preceding year, and it is satisfactory to note that this result is attributable in a considerable measure to the spread of Vaccination. The deaths from fever and other causes increased by 116 and 475, respectively. The total deaths registered were 24,979 or 3,802 more than in fasli 1285 as shown below. The registered number of births during the fasli was 25,048 against 27,350 in the previous year:—

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District.	Faslis.	Population.	Total Deaths from					Ratio per thousand.
			Cholera.	Small-pox.	Fever.	Other Causes.	Total.	
Vizagapatam, exclusive of Jeypoor	1285	*18,44,711	107	219	16,308	4,543	21,177	11·48
And other Tracts under the Agency	1286	*22,69,339	3,371	166	16,424	5,018	24,979	11·00

7. All possible means were taken to check cholera. Chlorodyne, omum-water, and cholera pills were freely distributed to all parts of the district through the agency of Tahsildars, Deputy Tahsildars, Police and Vaccinators; the last of these being temporarily placed at the disposal of taluq officers. Cleansing of villages was insisted on as far as possible. Sulphur and tar were burnt at all cholera-stricken places. These measures undoubtedly produced good effects. The sale and gratuitous distribution of Chlorodyne and Quinine was continued.

8. Cattle Disease.—The health of cattle was on the whole good. Cattle murrain which prevailed during fasli 1285 lingered more or less during the first four months in fasli 1286, after which the district was entirely free from the disease. Pasture was abundant throughout the year.

9. Prices of Agricultural Produce, *Statement No.* II.—The prices of all agricultural products have risen considerably during the year. This is due to large exportations to the famine-stricken districts in the south. Private trade has, however, been active and furnished the markets with abundant supplies. The subjoined table exhibits the average prices of the staple-food grains in fasli 1286 as compared with the previous fasli and with the average prices of the previous ten years:—

Grains.	Average price per Madras garce for 10 years from Fasli 1276 to 1285.	Fasli 1285.	Fasli 1286.	Increase or decrease in Fasli 1286 as compared with the average.	Per-centage of columns 2 and 5.	Increase or decrease in Fasli 1286 as compared with 1285.	Per-centage of columns 3 and 7.
1st-sort Paddy, per garce	140	140	161	+ 21	15·00	+ 21	15·00
2nd-sort do. do.	129	129	160	+ 31	24·03	+ 31	24·03
Cholum do.	171	176	230	+ 59	34·50	+ 54	30·68
Cumboo do.	145	135	178	+ 33	22·76	+ 43	31·85
Ragi do.	159	152	188	+ 29	18·24	+ 36	23·68
Horse-gram do.	181	181	227	+ 46	25·41	+ 46	25·41

Statement showing the prices of second-sort paddy is subjoined:—

—	Average of five years from Fasli 1269 to 1273.	Average of five years from Fasli 1274 to 1278.	Average of five years from Fasli 1279 to 1283.	Fasli 1284.	Fasli 1285.	Fasli 1286.	Increase or decrease in Fasli 1286 as compared with column 2.	Increase or decrease in Fasli 1286 as compared with column 3.	Increase or decrease in Fasli 1286 as compared with column 4.	Increase or decrease in Fasli 1286 as compared with column 5.	Increase or decrease in Fasli 1286, as compared with column 6.
2nd-sort Paddy, per garce.	105	142	138	125	129	160	+ 55	+ 18	+ 22	+ 35	+ 31

10. Ryots' Holdings, *Statement No.* III.—The extent of holdings held by ryots at the beginning of the fasli under report was acres 78,496, assessed at Rupees 1,91,860; that of lands relinquished during the year amounted to acres 2,748, bearing an assessment of Rupees 6,909; acres 2,961, assessed at Rupees 6,061, were newly taken up, making a total of acres 78,709 with

* The population for fasli 1285 was inserted with reference to Census Book, and that for fasli 1286 includes the annual increment of one per cent. since 1871-72 as per Board's Proceedings, No. 787, dated 22nd February 1877.

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an assessment of Rupees 1,91,012. There is thus a net increase of acres 213 in extent and a decrease of Rupees 848 in assessment. The increase in extent is due to the extent of dry land taken up being much greater than the extent of that given up. The decrease in assessment is owing to a greater extent of wet land having been relinquished than that taken up.

The following table shows the particulars of lands held at the beginning of the fasli, those that were relinquished and taken up during the year:—

Particulars.	Dry		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.
Holdings at the beginning of fasli 1286.	52,996	59,780	25,500	1,32,080	78,496	1,91,860
Deduct lands given up ..	1,842	2,337	906	4,572	2,748	6,909
Remainder	51,154	57,443	24,594	1,27,508	75,748	1,84,951
Add lands taken up ..	2,245	2,343	716	3,718	2,961	6,061
Total holdings ..	53,399	59,786	25,310	1,31,226	78,709	1,91,012

11. The particulars of 2,748 acres of land given up assessed at Rupees 6,909 are as follow:—

	Acres.	Assessment.
		RS.
Lands voluntarily relinquished	1,106	1,555
Do. sold for arrears of revenue and purchased by Government in default of bidders or transferred by one ryot to another	1,636	5,290
The difference between dry and wet assessment on lands hitherto classed as wet and now converted into dry ...	...	49
Land taken up for extending the bed of a tank in the Government taluq of Sarvasiddhi	4	15
Lands erroneously calculated last year in converting native measure into acres	2	...
Total ...	2,748	6,909

12. The following are the details of lands taken up:—

	Acres.	Assessment.
		RS.
Fresh lands taken up on Durkhast	1,583	1,874
Lands purchased at a revenue sale or obtained by private transfer	1,273	4,023
Porumboke lands brought under cultivation	17	27
Excess found in measurement	86	135
Inams resumed	1	2
Lands erroneously omitted last year and brought to account this year	1	...
Total ...	2,961	6,061

13. Waste remitted and charged.—Of the entire area of the ryots' holdings, viz., 78,709 acres, assessed at Rupees 1,91,012, an extent of acres 8,276, assessed at Rupees 15,902, was left waste. Of this, the assessment on acres 960, viz., Rupees 3,396, was remitted and the remaining waste, viz., 7,316 acres, assessed at Rupees 12,506, was charged for.

14. Occasional Remissions.—Owing to the scanty and untimely rains the grant of remissions to the extent of Rupees 12,410 was necessitated in the two Government taluqs, viz., Rupees 2,434 in the Golgonda and Rupees 9,976 in the Sarvasiddhi Taluq. Of this amount Rupees 11,238 was on account of full shavi and Rupees 1,172 on account of partial shavi as shown below:—

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Taluqs.	Remissions on account of		Total.
	Full Shavi.	Partial Shavi.	
	RS.	RS.	RS.
Golgonda ..	1,483	951	2,434
Sarvasiddhi..	9,755	221	9,976
Total ...	11,238	1,172	12,410

The Acting Principal Assistant Collector granted the above remissions in accordance with the instructions contained in Board's Proceedings, No. 941, dated 1st March 1877.

15. Actual Cultivation.—The actual extent under cultivation during the year was 70,433 acres, bearing an assessment of Rupees 1,75,110 against 71,691 acres, assessed at Rupees 1,80,026 in the preceding year. The decrease is due to the unfavorable character of the season. The subjoined statement compares the actual cultivation during the last two years :—

Taluqs.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Golgonda	33,783	68,986	33,011	65,870	...	...	772	3,116
Sarvasiddhi	37,908	1,11,040	37,422	1,09,240	...	...	486	1,800
Total ...	71,691	1,80,026	70,433	1,75,110	...	...	1,258	4,916

16. Ryotwar Settlement.—The total settlement of the two taluqs of Golgonda and Sarvasiddhi amounted to Rupees 2,02,450 against Rupees 2,07,367 in the previous fasli. The decrease is due to the grant of remissions as explained in paragraph 14 *supra*. The annexed table exhibits at one glance the particulars of the settlement for the fasli under report as compared with the previous one :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Dry	52,996	59,780	53,399	59,786	403	6	...	...
Wet	24,330	1,27,653	24,350	1,27,830	20	177	...	...
Total ...	77,326	1,87,433	77,749	1,87,616	423	183	...	...
Add—								
Water-tax	...	2,877	...	1,835	...	...	...	1,042
Land-cess	...	19,431	...	19,195	...	...	...	236
Total ...	77,326	2,09,241	77,749	2,08,146	423	...	...	1,095
Deduct—								
Land-cess	...	19,431	...	19,195	...	...	...	236
Village Service Fund	...	384	...	384	...	...	...	...
Remissions as particularised in Statement No. 4	...	8,456	...	12,410	...	3,954	...	...
Total ...	...	28,271	...	31,989	...	3,718	...	...
Remaining Beriz	77,326	1,80,970	77,749	1,76,157	423	...	...	4,813
Miscellaneous items as per Statement No. 5	...	26,397	...	26,293	...	...	...	104
Total ...	77,326	2,07,367	77,749	2,02,450	423	...	...	4,917

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17. Principal Sources of Irrigation.—The principal sources of irrigation are enumerated below with the Ayacut and Cultivation under each head. No ruined tanks were made over to private individuals, nor were applications for such received :—

Taluqs.	Sources of Irrigation.	Extent of Ayacut.	Assessment.	Cultivation under each Source.	Revenue derived.	Water-tax.	Total Revenue.
		ACS.	RS.	ACS.	RS.	RS.	RS.
Golgonda ...	1. Komaravolu Ava	611	2,995	590	2,701	96	2,797
	2. River Channels	2,135	13,185	2,113	12,365	211	12,576
	3. Tanks	7,780	35,910	7,281	34,646	869	35,515
	4. Rain	5	18	5	18	...	18
	Total ...	10,581	52,108	9,989	49,730	1,176	50,906
Sarvasiddhi ...	1. Kondakirla Ava	1,222	9,368	1,220	9,364	34	9,398
	2. River Channels	8,241	45,592	7,611	32,519	58	32,577
	3. Tanks	7,250	34,353	6,424	26,675	67	26,742
	4. Rain...	69	387	66	368	...	368
	Total ...	16,782	89,700	15,321	68,926	159	69,085
	Grand Total ...	27,313	1,41,808	25,310	1,18,656	1,335	1,19,991

18. Progressive Cowle.—No lands were given on progressive cowle during the year under report.

19. Special Products.—The annexed statement shows the cultivation of sugar-cane, cotton, and indigo both in the Government and Zemindari taluqs during the last two years.

Name of Product.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment,	Extent.	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Sugar-cane	8,256	49,426	12,389	65,257	4,133	15,831	...	...
Cotton	12,900	33,894	20,303	47,631	7,403	13,737	...	...
Indigo	3,783	28,041	5,766	45,197	1,983	17,156	...	...

The increase under each item is due to the activity of traders in making advances and to more authentic information having been obtained from the Zemindari taluqs.

20. Entire Land-revenue Settlement.—The annexed is a comparative statement of the results of the land-revenue demand of the whole district for the last two years. The demand for fasli 1286 was Rupees 13,83,841 against Rupees 13,87,016. The causes of variations are explained below :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	9,70,410	9,70,401	...	9
Jodi on Shrotriem and Inam villages	3,427	3,427	...	...
Ryotwar	1,80,970	1,76,157	...	4,813
Miscellaneous	2,32,209	2,33,856	1,647	...
Total...	13,87,016	13,83,841	1,647	4,822
Net	...	...	...	3,175

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21. Permanently settled.—The small decrease of Rupees 9 under this head is due to the reduction of peishcush on the Kurapam Zemindari as per G.O., No. 529, dated 21st April 1876, in lieu of compensation for land taken up for public purpose.

22. Jodi on Shrotriem and Inam Villages.—There was no variation in the demand under this head during the year under review.

23. Ryotwar.—The large decrease of Rupees 4,813 in the ryotwari revenue is chiefly due to the remissions granted in the Golgonda and Sarvasiddhi Taluqs and to fresh lands having been more sparingly taken up this year owing to the unfavorable nature of the season.

24. Miscellaneous.—There is a net increase of Rupees 1,647 under this head as detailed below:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi on sundry Inams { Personal... ...	89,878	89,562	...	316
{ Service	1,695	1,694	...	1
2. Revenue from rented villages	1,34,042	1,34,154	112	...
3. Land cultivated but not included in Jamabandi	...	...	...	...
4. Cultivation of porumboke lands	1,970	877	...	1,093
5. Grazing tax or grass rent	198	152	...	46
6. Revenue from reverted Inams	23	67	44	...
7. Do. from sides and slopes of hills	313	319	6	...
8. Do. from fruit-trees	225	160	...	65
9. Do. from roots for dyeing cloth ...	1	2	1	...
10. Commission on the sale of distrained property for arrears of revenue...	149	83	...	66
11. Commission on private estates under Circar management	371	2,448	2,077	...
12. Revenue fines	52	58	6	...
13. Excess collection over the demand	196	2,417	2,221	...
14. Water-tax on Zemindari and Inam lands.	1,074	673	...	401
15. Process Service Fees	1,763	982	...	781
16. Other items...	259	208	...	51
Total...	2,32,209	2,33,856	4,467	2,820
Net...	...	...	1,647	...

Item No. 1.—The decrease under this head is due to the following causes:—

	RS.	A.	P.
Reduction of quit-rents on certain Inam lands in Pachipenta and Andra Zemindaris as per G.O., No. 365, dated 13th March 1876	258	1	0
Amount wrongly entered in totalling up the accounts of the Bobbili Zemindari for fasli 1285 and subsequently corrected	10	0	0
Amount of quit-rents on certain Inams in the Sarvasiddhi Taluq, the title-deeds of which were cancelled and the lands have been incorporated into Jeroyiti	20	10	0
Amount of arrears of quit-rent included in the demand of fasli 1285	27	6	0
Total ...	316	1	0

Item No. 2.—The increase of Rupees 112 is due to the payment by Messrs Arbuthnot and Co. of a portion of their kist for fasli 1287.

Item No. 3.—Calls for no explanation.

Items Nos. 4, 5, 8, 14, *and* 16.—The decrease is dueto the unfavorable character of the season.

Item No 6.—The increase is due to the collection of assessment on a certain Shroff's Service Inam ordered by the Principal Assistant Collector to be incorporated to Jeroyiti.

Item No. 10.—The decrease is due to the sale-proceeds of the property distrained during the year, being less than that of the preceding year.

Item No. 11.—The increase is owing to the commission due for faslis 1284 and 1285 having been carried to the credit of Government account during the year under report.

Item No. 13.—The increase is this: some ryots paid up their dues in fasli 1286, but during the settlement they were found to have been entitled to remissions on account of loss of produce.

Item No. 15.—The decrease is due to less number of coercive processes issued during the year in the Golgonda and Sarvasiddhi Taluqs. The arrears due in the former taluq was paid up without resorting much to coercive process. Although the arrears outstanding in the latter taluq has been enormous sufficient measures were not taken for collecting the arrears owing to the slackness and want of energy on the part of the Tahsildar.

25. EXTRA SOURCES OF REVENUE.—The demand of the extra sources of revenue amounted to Rupees 9,88,451 showing a net decrease of Rupees 50,303 as compared with the previous fasli. The following statement exhibits the details:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkari	1,74,416	1,76,347	1,931	...
Do. Miscellaneous	619	686	67	...
Total ...	1,75,035	1,77,033	1,998	...
2. Income-tax	71	...	...	71
Do. Miscellaneous	...	...	...	...
Total ...	71	...	...	71
3. Salt	6,76,050	6,44,216	...	31,834
Do. Miscellaneous	898	1,141	243	...
Total ...	6,76,948	6,45,357	243	31,834
Net ...	...	...	...	31,591
4. Sea Customs	16,860	8,080	...	8,780
Do. Miscellaneous	801	842	41	...
Total ...	17,661	8,922	41	8,780
Net ...	...	...	...	8,739
5. Stamps	1,67,330	1,56,241	...	11,089
Do. Miscellaneous	1,709	898	...	811
Total ...	1,69,039	1,57,139	...	11,900
Grand Total ...	10,38,754	9,88,451	2,282	52,585
Net ...	...	...	...	50,303

26. ABKARI.—The net increase under this head is the result of the following variations under the several heads of Abkari as compared with Fasli 1285:—

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Increase. RS.	Decrease. RS.	
...	4,885	*Excise Arrack.*—The decrease is due to less demand for arrack owing to the high prices of food-grains prevailing throughout the district, which prevent the poor from buying the high-priced liquor sold by Messrs. Minchin and Co.
1,810	...	*Excise Toddy.*—This increase is the result of the sale of the Vippa farms sold by Messrs. Minchin and Co.
11,500	...	*Rented Arrack.*—The demand on account of Hill Madgole, Hill Pachipenta, and Koraput rented out to Gopannah Patnaik under Board's Proceedings, No. 2,861, dated 17th November 1876, is now shown separately under this head, whereas the amount payable by Gopannah Patnaik previous to the present lease was included in the Amani arrack.
...	1,000	*Rented Toddy.*—This is the result of the resale of the toddy farm of Bobbili as reported in Collector's letter, No. 1,281, dated 14th August 1876, recorded in Board's Proceedings, No. 2,209, dated 25th August 1876.
...	5,568	*Amani Arrack.*—The decrease is due to the transfer from this head to "Rented Arrack" of the rent payable by Gopannah Patnaik and to a slight falling off in the demand of the Jeypore country under the management of the Special Assistant Agent.
74	...	*Amani Toddy.*—This increase is due to the collections of the toddy farms of Golcondah and Jeypore managed under Amani system.
67	...	Miscellaneous.
13,451	11,453	Total.
1,998	...	Net.

27. Income-tax.—The decrease calls for no explanation.

28. Salt.—The revenue derived from salt was Rupees 6,44,216 against Rupees 6,76,050 in the previous year, showing a decrease of Rupees 31,834. The season was not favorable even to salt culture, rains having fallen every month from January last at all the stations in the district. The outturn, therefore, did not amount to even half the dittum. No salt was sold at Kuppili and Konada for some months for want of salt, although the sales in the other salt stations fetched more than in the previous fasli. Hence the decrease under this head. The following abstract shows the results of Fasli 1286 as compared with that of Fasli 1285 :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.	Quantity.	Amount.
	MDS.	RS.	MDS.	RS.	MDS.	RS.	MDS.	RS.
Home consumption	331,217	6,62,434	314,159	6,28,318		..	17,058	34,116
Inland do. ...	6,808	13,616	7,949	15,898	1,141	2,282	...	...
Miscellaneous ...	...	898	...	1,141	...	243	...	...
Total ...	338,025	6,76,948	322,108	6,45,357	1,141	2,525	17,058	34,116
Net ...	...	...	...	..	...	...	15,917	31,591

29. Sea Customs.—The decrease under this is owing to the fact that the Indian Tariff Act XVI of 1875, which abolished duty on a large number of articles of trade of this district, was in force during the whole of Fasli 1286, whereas it had been so eleven months in Fasli 1285 ; it is also owing to a falling off in indigo exportation.

30. Stamps.—The decrease is chiefly in the Judicial Stamps, and may be attributed to the effect of the prevailing high prices which have deterred clients from resorting too freely to costly litigation.

31. Wastage in Salt.—The salt heaps at Karasa, Balacheruvu, Bimlipatam, and Konada were seriously damaged by the cyclone of October 1876. The thatch coverings over them

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were blown down and the heaps were exposed to heavy rains. They had to be restored, and the following is a statement of the loss found on restoring them :—

Divisions.	Deficiency found in restoring.	Number of Heaps damaged.
Karasa	30,096	81
Balacheruvu	11,676	89
Bimlipatam	4,429	39
Konada	2,071	19
Total ...	48,272	228

The wastage found on the sale of 322,108 maunds of salt during the Fasli 1286 was 7,915 maunds, or 2·457 per cent., which seems to be fair. The following statement shows the wastage at each station excluding the quantity of salt lost during the cyclone. At Kuppili and Konada the salt sold was for the most part stored during the year under report :—

Divisions.	Quantity sold.	Wastage discovered.
	MDS.	MDS.
1. Kuppili	71,655	712
2. Konada	70,961	621
3. Bimlipatam	57,955	1,407
4. Karasa	57,332	2,612
5. Balacheruvu	55,787	2,269
6. Pentacota	8,418	294
Total ...	322,108	7,915

Sanction to write off 7,915 maunds of wastage discovered on sales and 48,272 maunds found deficient in restoring damaged heaps is now solicited.

32. Entire Current Demand, Collection, and Balance under all sources of Revenue.—The following statement shows in one view the entire demand, collection, and balance under all sources of revenue :—

Items.	Current Demand.	Collections.	Balance.	Subequent Collections up to end of July.	Balance.
	RS.	RS.	RS.	RS.	RS.
Permanently Settled	9,70,401	9,19,516	50,885	20,665	30,220
Jodi on Shrotriem, &c.	3,427	3,379	48	29	19
Ryotwar	1,76,157	1,40,728	35,429	4,651	30,778
Miscellaneous	2,33,856	2,26,576	7,280	1,789	5,491
Total ...	13,83,841	12,90,199	93,642	27,134	66,508
Abkari	1,77,033	1,41,455	35,578	7,695	27,883
Salt	6,45,357	6,45,357	...	...	...
Sea Customs	8,922	8,922	...	...	...
Stamps { Judicial	1,00,231	1,00,231	...	...	...
Stamps { Non-Judicial...	56,908	56,908	...	...	...
Total ...	9,88,451	9,52,873	35,578	7,695	27,883
Grand Total ...	23,72,292	22,43,072	1,29,220	34,829	94,391

33. The current demand amounted to Rupees 23,72,292 and collections to Rupees 22,43,072, leaving a balance of Rupees 1,29,220 at the close of Fasli 1286. The subsequent collections up to end of July amounted to Rupees 34,829, so that the balance outstanding at the close of June last was reduced to Rupees 94,391.

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34. CURRENT BALANCES, PERMANENTLY SETTLED.—The balance under this head at the end of July last was Rupees 30,220 against Rupees 47,886 at the end of the preceding year. The greater portion of this balance was outstanding against the following estates :—

Name of the Estate.	Amount due at the end of July.
	RS.
1. Wooratla	14,277
2. Chemudu	5,000
3. Meranghi	4,853
4. Mamidivada	1,793
5. Ponduru Mallavaram	1,609
6. Pachipenta	1,379
7. Waltair	661
Total ...	29,572

Item No. 1.—The amount due on the Wooratla Estate was not collected under the concession granted by G.O., No. 367, dated 13th March 1876, and owing to the liquidation of certain pressing debts. The whole amount has since been paid by the proprietor.—*Vide* this office letter to the Revenue Board, No. 950, dated 31st August last.

Item No. 2.—A sum of Rupees 5,000 is due on the Chemudu Estate managed by the Court of Wards. The state of affairs of this estate was reported to the Court of Wards in this office letter, No. 633, dated 18th June last, and the Court have authorized, in their Proceedings, No. 3,316, dated 17th July last, the transfer of the estate to Chendraraj, the next heir of the present Zemindarni. He has been called upon to appear and make arrangements for satisfying Government dues and other liabilities now encumbering the estate. The arrears will be collected during the current fasli.

Item No. 3.—The arrears due on the Meranghi Estate under the Court of Wards shall be credited to Government account as soon as funds become available.

Item No. 4.—The estate of Mamidivada is managed by the Revenue authorities under orders of the District Court. The Tahsildar of Survasidhi, who has been managing it, has been directed to collect money soon.

Item No. 5.—The estate of Ponduru Mallavaram has recently been taken under the management of the Court of Wards under G.O., No. 2,036, dated 19th June last. As soon as the rents are collected the arrears will be credited to Government.

Item No. 6.—Legal steps are being taken for the recovery of the amount due by the Zemindar of Pachipenta.

Item No. 7.—The amount due by the Waltair proprietrix has since been collected.

35. CURRENT BALANCES, JODI ON SHROTRIEM AND INAM VILLAGES.—The arrears are due on the Golconda Taluq.

36. CURRENT BALANCES, RYOTWARI.—Of the balance of Rupees 30,778 due under this head at the end of July last, more than Rupees 30,000 was outstanding against the Survasidhi Taluq. This large balance is very unsatisfactory, and is due to the slackness and want of energy on the part of the Tahsildar. Repeated instructions have been issued for the speedy collection of the arrears.

37. CURRENT BALANCES, LAND REVENUE, MISCELLANEOUS.—A great portion of the amount is due on account of quit-rent on enfranchised Inams payable by Zemindars. Rupees 1,789 have since been collected, and the balance will be collected during the current fasli.

38. CURRENT BALANCES, ABKARI.—The balance outstanding under this head at the end of July last was Rupees 27,883. Of this Rupees 17,022 is the amount of Rupees 80 per cent. payable to Government on vippa demand still uncollected. Messrs. Minchin and Co. are bound to pay up the amount as they collect the arrears. Rs. 9,600 appertain to the arrears due by Gopannah Patnaik, to whom the Hill Madgole, Hill Pachipenta and Koraput were leased out under Board's Proceedings, No. 2,861, dated 17th November 1876. He has since paid Rupees 3,100, and due steps are being taken for the realization of the balance. The amount due by the toddy renters of the district was Rupees 1,261, which has almost all been since collected.

39. ARREARS, DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE.—The subjoined statement shows the arrears, demand, collection, and balance of all sources of revenue up to end of July last :—

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Items.	Demand.	Collection.	Remissions.	Balance.	Subsequent Collections and Remissions.	Balance. Recoverable.	Balance. Doubtful.	Balance. Irrecoverable recommended for Remission.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Permanently Settled	54,656 0 11	48,100 9 2	...	6,555 7 9	...	6,553 4 5	...	2 3 4	6,555 7 9
Shrotriem Jodi ...	69 6 4	63 10 4	5 12 0	...	...	...	...	...	...
Ryotwar	14,782 10 9	7,862 4 5	3,620 3 7	3,300 2 9	..	...	36 13 4	3,263 5 5	3,300 2 9
Miscellaneous ...	11,409 6 3	9,284 15 8	61 12 11	2,062 9 8	220 5 0	178 11 7	41 7 10	1,622 1 3	1,842 4 8
Total ...	80,917 8 3	65,311 7 7	3,687 12 6	11,918 4 2	220 5 0	6,732 0 0	78 5 2	4,887 10 0	11,697 15 2
Abkari	44,805 7 7	31,703 6 11	...	13,102 0 8	...	5,843 10 1	...	7,258 6 7	13,102 0 8
Grand Total ...	1,25,722 15 10	97,014 14 6	3,687 12 6	25,020 4 10	220 5 0	12,575 10 1	78 5 2	12,146 0 7	24,799 15 10

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The greater portion of the arrears due on permanently-settled estates revenue appertains to the Wooratla Estate, and has since been paid up. Steps are being taken for the realization of the recoverable balances exhibited in the above statement.

40. Arrears Irrecoverable—*Statement No. VIII.*—Of the outstanding arrears of previous faslis, amounting to Rupees 25,020-4-10, Rupees 220-5-0 were collected in July last, Rupees 12,575-10-1 are recoverable, Rupees 78-5-2 are doubtful, and Rupees 12,146-0-7 are irrecoverable. Of the irrecoverable arrears outstanding at the end of Fasli 1286, viz., Rupees 12,146-0-7, a sum of Rupees 3,218-11-10 was recommended in the report of Fasli 1285 to be written off; of this, however, Rupees 15-2-0 have since been collected. Deducting the balance of Rupees 3,203-9-10 from the amount of Rupees 12,146-0-7, there remains a balance of Rupees 8,942-6-9 to write off, which sanction is now requested. The particulars of the amount, and the reasons why each item is irrecoverable, are given in the annexed statement:—

Items.	Taluq.	Fasli.	Amount recommended to be written off.	Total.	Remarks.
			RS. A. P.	RS. A. P.	
Permanently Settled.	Vizianagram Zemindari.	1285	2 3 4	2 3 4	A portion of a Service Inam land, bearing an assessment of Rupees 2-3-4, was taken up by the road from Vizagapatam to Vemulavalsa. His Highness the Maharajah of Vizianagram was requested to give a similar piece of Jeroyiti land of his estate to the Inamdar, and an equivalent piece of a certain lapsed Inam was given to His Highness in exchange. The lapsed Inam in question was reported to have become barren from a long time, and the Maharajah requested to give him another piece instead. He was accordingly allowed a similar piece of land out of the lapsed Inams already made over to him, and he was requested to reduce the amount from the assessment on lapsed Inams already added to his peishcush. The demand of peishcush will be reduced by Rupees 2-3-4 for Fasli 1287, and sanction is solicited to remit the assessment of Rs. 2-3-4 for Fasli 1285.
Ryotwar	Golconda ..	1285	293 10 6		Due from insolvent defaulters, whose lands were purchased by Government at auction for arrears.
		1284	2 5 0		
	Survasidhi ..	1285	689 0 8		
		1284	183 6 0	1,168 6 2	
Land Revenue, Miscellaneous Jodi, on sundry Inams.					
Personal	Survasidhi ..	1285	13 4 9	....	Of this sum Rupees 11 belong to alleged Inams which exist only on paper, and Rupees 2-4-9 belong to Inams which were sold and knocked down on behalf of Government. The Inamdars have no property.
Service	Do. ..	1285	1 8 6	14 13 3	This was due on account of jodi on a portion of Service Inam which was occupied by the Poodimadaka road.
Poramboke lands.	Golconda ..	1285	487 3 5	487 3 5	This is due on account of poramboke lands cultivated without darkhast. The cultivators are too poor.
Water-tax ..	Survasidhi ..	1285	2 8 0	....	This is the water-tax on a Personal Inam which was erroneously charged on the supposition that the Inam was dry, but in fact it is mamool wet.
		1284	9 0 0	11 8 0	This was erroneously charged in the demand for Fasli 1284.
Abkari Excise Arrack.	....	1285	5,716 3 4	....	This is the amount of duty paid by Messrs. Minchin and Co. on stock remaining at the close of Fasli 1284. The duty, according to new rates, was charged and collected on the same stock during Fasli 1285. The amount, viz., Rupees 5,716-3-4, was therefore allowed to be considered as a set off against the guaranteed amount of Fasli 1285, *vide* Board's Proceedings, No. 93, dated 13th January 1876. But as this transaction was not shown in the accounts of Fasli 1285, the amount has now been shown under remissions.

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Items.	Taluq.	Fasli.	Amount recommended to be written off.	Total.	Remarks.
			RS. A. P.	RS. A. P.	
Rented Toddy ..	Bobbili	1285	1,542 3 3		
				7,258 6 7	This is the amount due by the late Toddy Renter of Bobbili for Fasli 1285. The renter having fallen in arrears his farm was attached and sold by auction at his own risk, *vide* Board's Proceedings, No. 2,209, dated 26th August 1876. As much of the arrears as could possibly be collected was recovered by resorting to coercive measures. He has no more property, and the arrears, amounting to Rs. 1,542-3-3, cannot be collected.
			Total ..	8,942 8 9	

41. *Comparative view of Collections from all sources of Revenue, current and arrears, within the Fasli* 1286.—The following statement shows the collections, current and arrears, under all sources of revenue in comparison with the previous Fasli :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled	9,18,755	47,079	9,65,834	9,19,516	48,101	9,67,617	1,783	..
Shrotriem Jodi	3,378	60	3,438	3,379	64	3,443	5	..
Ryotwar	1,72,122	6,655	1,78,777	1,40,728	7,862	1,48,590	..	30,187
Miscellaneous	2,22,257	6,849	2,29,106	2,26,576	9,286	2,35,862	6,756	..
Total ..	13,16,512	60,643	13,77,155	12,90,199	65,313	13,55,512	8,544	30,187
Net ..	..	..	..	..	..	..	..	21,643
Abkari	1,37,325	19,497	1,56,822	1,41,455	31,703	1,73,158	16,336	..
Income-tax	71	..	71	..	..	..	..	71
Salt	6,76,948	..	6,76,948	6,45,357	..	6,45,357	..	31,591
Sea Customs	17,661	..	17,661	8,922	..	8,922	..	8,739
Stamps. Judicial	1,10,557	..	1,10,557	1,00,231	..	1,00,231	..	10,326
Stamps. Non-Judicial	58,482	..	58,482	56,908	..	56,908	..	1,574
Total ..	10,01,044	19,497	10,20,541	9,52,873	31,703	9,84,576	16,336	52,301
Net ..	..	..	..	..	..	..	..	35,965
Grand Total ..	23,17,556	80,140	23,97,696	22,43,072	97,016	23,40,088	24,880	82,488
Net ..	..	..	..	..	..	..	..	57,608

42. *Extent of coercive measures used in the realization of Revenue.*—The following statement exhibits the number of instances in which coercive measures were adopted during the year under report for the collections of arrears of revenue :—

Process issued.		Property attached.		Property sold.	
Number of Defaulters.	Arrears.	Moveable.	Immoveable.	Moveable.	Immoveable.
	RS.				
4,103	52,692	816	1,898	542	905

It will be seen that processes were issued for realizing arrears to the extent of Rupees 52,692, a large portion of which has been paid up before property was actually attached.

43. Process Service Fund.—The opening balance of the year was Rupees 816-4-10. The receipts during the year amounted to Rs. 981-12-5, making a total of Rs. 1,798-1-3. The expenditure incurred under this head was Rupees 350-14-3, leaving a balance of Rupees 1,447-3-0.

44. The number of peons employed was ten. These are employed in the Government Taluq of Survasidhi. In the Zemindari Taluqs, whenever occasion arises to issue processes, special batta peons are employed. The batta collected in these taluqs does not admit of the entertainment of a separate process service establishment.

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45. Charges.—The charges of management as detailed below amounted to Rupees 2,42,295 against Rupees 2,06,575 in the preceding year. The figures for Fasli 1286 include the refunds made under the several heads, whereas the figures shown in the last year's report do not include them. The net increase under this head over the preceding year is Rupees 35,720 :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue	1,25,746	1,27,530	1,784	...
2. Abkari	984	756	...	228
3. Income-tax	...	...	...	...
4. Sea Customs	* 7,783	9,187	1,404	...
5. Salt	66,345	1,00,101	33,756	...
6. Stamps	* 5,717	4,721	...	996
Total ..	2,06,575	2,42,295	36,944	1,224
Net ...	...	...	35,720	...

* Includes refunds.

Land Revenue.—The increase under this head is due to the payment of famine batta under G.O., No. 41, dated 5th January 1877, and to the entertainment of a temporary establishment for the Assistant Collector.

Abkari.—The decrease is owing to the abolition of the Abkari Clerk in the Koraput Taluq, the management of which has been leased out to Gopannah Patnaik under Board's Proceedings, No. 2,861, dated 17th November 1876.

Sea Customs.—The increase is due partly to the payment of famine batta and partly to the fees paid to the establishment for attending office on holidays and out of office hours.

Salt.—This large increase is chiefly attributable to the works executed during the year in repairing the cyclone damages and to the debiting to this head of the cost of the preventive establishment.

Stamps.—The decrease is in the discount paid to stamp vendors, and is the effect of less sales in Judicial Stamps.

46. Taluq and Village Accounts.—The state of the taluq and village accounts is most unsatisfactory. No attention has been paid to this matter by the Tahsildars, who have been instructed to be more careful hereafter.

47. Lands acquired by Public Servants.—The annexed statement shows the extent of ands reported to have been held by public servants during the year under review :—

—	Number of Servants.	Extent of Lands held.
Up to the end of Fasli 1285	68	5,287
Deduct on account of deaths, removals, &c. ...	3	1,971
Remainder	65	3,316
Add lands acquired during the year	2	22
Total ...	67	3,338

48. Law Suits.—The statement showing the costs awarded to Government in civil suits and recovered in Fasli 1286 is blank.

49. Sub-Division of Joint Liabilities.—No applications have been made under this head during the year under report.

50. Agricultural Statistics.—In the Government Taluqs of Golconda and Survasidhi the land under ryots' holdings was 78,709 acres and under minor Inams 26,964 acres. In 59,384 acres of the Circar and 20,533 acres of minor Inams food-grains were sown. In 32,284 acres of Circar land and 6,293 acres of minor Inams other products were raised. In Inam villages the cultivated land amounted to acres 7,398. Food-grains were sown in 11,036 acres and other products in 4,143 acres. If two crops are raised on the same land the extent is entered twice over.

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51. Taluq Treasuries.—The following taluq treasuries were examined by the Treasury Deputy Collector during the year under review with reference to Board's Standing Circular No. 8 of 1874 :—

1. Vizianagram.
2. Gajapatinagram.
3. Salur.
4. Bobbili.
5. Parvatipur.
6. Palconda.
7. Cheepurupilly.
8. Konada Salt Division.
9. Bimlipatam.
10. Do. Salt Division.
11. Do. Sea Customs.

The balance on hand at the time of inspection was found to be correct at each of the several treasuries according to the day-book. A few defects were pointed out to the Treasury Officers, who were enjoined to rectify them.

52. Palconda and Honjaram Estates.—Copy of the report received from the Agent on behalf of the Palconda renters and the usual accounts are enclosed. From the accounts it will be seen that the net settlement of the renters for Fasli 1286 was Rupees 1,58,876 against Rupees 1,58,568 of the preceding year. The collections amounted to Rupees 1,52,359, leaving a balance of Rupees 6,516 at the close of the fasli. The following is a comparative statement of the demand, collection, and balance of the last two years :—

Items.	Fasli 1285.				Fasli 1286.			
	Villages.	Demand.	Collection.	Balance.	Villages.	Demand.	Collection.	Balance.
		RS.	RS.	RS.		RS.	RS.	RS.
Ryotwar	170	1,50,947	1,47,927	3,020	170	1,51,100	1,44,672	6,428
Jodi	93	7,622	7,561	61	93	7,622	7,533	89
Total ...	263	1,58,569	1,55,488	3,081	263	1,58,722	1,52,205	6,517

53. The figures given in the renters' report do not correspond with those shown in the statement, as the former include the demand, collection, and balance of arrears, while the latter exhibit only the current transactions. The following statement compares the cultivation of all crops in the Palconda and Honjaram Estates during the last two years :—

Name of Crop.	Extent of Land in Fasli 1285.	Extent of Land in Fasli 1286.	Increase.	Decrease.
Sugar-cane	567	600	33	...
Paddy	12,698	12,668	...	30
Indigo	2,724	2,811	87	...
Cotton	805	705	...	100
Other grains	8,171	8,181	10	...
Total ...	24,965	24,965	130	130

54. The outlay on irrigation works during the year was Rupees 6,602 against Rs. 7,535 in the previous year. Serious damage was done to several irrigation works by the late cyclone. At Nandivada the river Nagavali breached and swamped much land. It was also apprehended that if the breach were not repaired serious damage to valuable lands would hereafter be caused. I have written to Mr. Mackie, the Agent of the renters, to take the necessary steps to repair the breach.

55. Conduct of Public Servants.—The conduct of the Huzur Revenue Establishment during the year has been uniformly good. N. Ramadoss Pantulu, my Sheristadar's, diligence has been eunrmitting. I understand that Mr. Roupell is satisfied with his personal staff. The Tahsildars of Golconda and Survasidhi are supervising relief necessary on Government account and that which private liberality is affording to the destitute.

The need for an efficient village service continued to be keenly felt.

Vizianagaram,
21st September 1877.

(Signed) H. St. A. GOODRICH,
Acting Collector.

Exd. A. Grubert.

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SETTLEMENT REPORT

OF

GODAVERY.

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I HAVE the honor to submit my Annual Report on the Settlement of the District for Fasli 1286 (A.D. 1876-77), together with the prescribed statements.

2. *Statement No.* 1.—This statement gives the stations where, and officers by whom, the settlement was conducted; the number of days occupied in the work; and the number of puttas distributed. Each divisional officer settled his own taluqs with one exception. The Temporary Deputy Collector settled Yernagudem Taluq of the Head Assistant's Division. The taluqs of Bhadrachellam and Peddapur were settled by myself. The settlement of each taluq was made within its limits at places convenient to ryots.

3. The following statement exhibits the variations in the number of villages and tenures as compared with the preceding year:—

Tenures.	Number of Villages in Fasli 1285.	Number of Villages in Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
1. Ryotwar	822	822	...	...
2. Rents for more than one year	...	51	51	...
3. Rents for one year	226	178	...	48
4. Villages paying no Revenue to Government	3	3	...	...
Total Government Villages ...	1,051	1,054	51	48
5. Kattubadi Agraharams	89	89	...	...
6. Surva Agraharams	46	46	...	...
Total ...	1,186	1,189	51	48

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There is an increase of three villages which belong to Bhadrachellam Taluq, whose number of villages is seventy-three this year against seventy last year. The cause of this increase is due to the new villages built by Koyas, and this fact was fully explained in paragraph 3 of my report for Fasli 1284. Fifty-one villages from "Rents for one year" have been transferred this year to "Rents for more than one year." Hence the increase in the latter head. The cause of forty-eight villages being shown under Decrease instead of fifty-one is owing to three villages newly built by Koyas having been included under the head "Rents for one year."

4. The number of puttas for the current year is 65,398 against 64,997 of the preceding year. The increase (401) is too small to call for remark. The joint and single-rent puttas are 162, and the remaining 65,236 are individual puttas. Of the latter, 2,716 were newly issued and 26,401 were modified, owing to usual causes, thereby leaving 36,119 unaltered.

5. *Season.*—The season may on the whole be said not to have been so favorable as in last year. The monsoon commenced in May as usual, but was scanty throughout, in consequence of which the supply of water in the upland taluqs fell below the average, and certainly many of the tanks may be said to have received no water at all. The Godavery received its freshes in time, but they were not so high as in last year. The maximum height of the water in the Godavery river being only 16 feet against 19 feet in the last year. The canals were, however, fully supplied, and the irrigation was abundant. The Yeleru also received its freshes to a smaller extent than usual. The early and later dry crops as also wet crops, especially under tanks in upland taluqs, were not so good as in the year preceding. The latter have failed to a great extent, and large remissions had eventually to be granted. The crops in the delta taluqs were good, and their outturn was rather above the average and fetched high prices too, while that of the later dry crops fell below the average.

6. The canals in the delta were as usual closed for a time as particularized in the margin. The navigation was maintained throughout the year between Dowlaishweram and Cocanada.

Western Delta main duct, from 15th January 1877, to 15th April 1877.
Central Delta main duct, from 15th April 1877, to 15th May 1877.
Eastern Delta main duct and Cocanada, from 20th February 1877, to 1st March 1877.
Mandapetta and Coringa Canals, from 20th February 1877, to 1st May 1877.
Samalcotta Canal, from 15th January 1877, to 15th May 1877.
Injeram Canal, from 1st February 1877, to 1st May 1877.
Bank Canal, from 15th December 1876, to 1st May 1877.

7. The annexed statement shows the average fall of rain as compared with the preceding fasli:—

Year.	Months.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.		Remarks.	
1	2	3		4		5		6		7	
		INS.	C.	INS.	C.	INS.	C.	INS.	C.		
1876.	April	0	65	0	37	...	...	0	28		
"	May	2	79	1	43	...	...	1	36		
"	June	2	86	2	96	0	10	...	...		
"	July	5	92	5	15	...	...	0	77		
"	August	7	15	7	95	0	80	...	...		
"	September	9	61	4	77	...	...	4	84		
	Total ...	28	98	22	63	0	90	7	25	Net decrease. 6	35
1876.	October	8	10	1	87	...	...	6	23		
"	November	0	92	0	31	...	...	0	61		
"	December	...	...	...	...	...	...	...	...		
1877.	January	...	...	1	93	1	93	...	...		
"	February	...	..	1	73	1	73	...	...		
"	March	0	13	0	99	0	86	...	...		
	Total ...	9	15	6	83	4	52	6	84	Net decrease. 2	32
	Grand Total ...	38	13	29	46	5	42	14	9	8	67

There was a net decrease of rainfall to the extent of 8 inches 67 cents. The fall was much less in the months of September and October. There was rain in January and February, while there was nothing in the corresponding months of the past year.

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8. *Sanitary Condition.*—The number of deaths of persons from small-pox, fever, cholera and other diseases is given below:—

Diseases.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
Small-pox	217	100	...	117
Fever	16,747	19,471	2,724	...
Cholera	4,024	3,457	...	567
Other diseases	14,235	13,118	...	1,117
Total ...	35,223	36,146	923	...

There is an increase in the deaths from fever in the delta taluqs of Ramachendrapuram, Tanuku, Amalapur and in Cocanada division. The mortality among cattle in the year under report was less than in the preceding year as shown below:—

Fasli 1285 28,243
„ 1286 25,432

9. *Statement No.* 2.—This statement shows the average prices of all the chief articles in each taluq as well as in the district. It will be seen that the prices of every article have extraordinarily risen, partly owing to the unfavorableness of the season and partly to the unusually large exports of all grains, &c., to Madras and other districts.

	Commutation Rate.	Prices of Fasli 1286.
	RS.	RS.
Cholum	84	224
Cumboo..	60	184
Raggy	66	209
Horsegram	96	266
Black paddy	60	160
White paddy	72	168

The rates of commutation adopted by the Settlement Department and the prices during the Fasli 1286 are given in the margin, from which it will be observed that, owing to the gradual rise of prices, the latter rates are nearly trible those of the former.

10. *Statement No.* 3, *Ryots' Holdings.*—This statement shows the ryots' holdings and cultivation. The subjoined abstract exhibits in one view the holdings at the beginning of the year, the subsequent changes, and waste remitted and charged:—

Items.	Area.	Assessment.
1	2	3
	ACRES.	RS.
Holdings at the beginning of Fasli 1286 ...	713,498	14,79,901
Deduct land given up	62,146	1,31,396
Remaining ...	651,352	13,48,505
Add lands taken up	65,880	1,31,657
Total ...	717,232	14,80,162
Deduct waste remitted	10,930	24,696
Remaining ...	706,302	14,55,466
Particulars.		
Actually cultivated	512,186	12,23,605
Waste charged	194,116	2,31,861

Rupees 24,696 were remitted on 10,930 acres in this year against Rupees 8,735 on 3,977 acres in Fasli 1285. The remission occurs chiefly in the upland taluqs and upland portions of delta taluqs. This is attributable to the adverse nature of the season. The extent given up this year is less than that of the previous year. The land taken up in both years does not differ considerably for last year. The waste charged includes portions of fields left waste, the extent thereof being 61,347 acres, assessed at Rupees 87,795.

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Particulars of lands given up and taken up are mentioned below :—

Lands given up.

Items.	Area.	Assessment.
1	2	3
	ACRES.	RS.
1. Lands actually relinquished to Government	14,397	25,461
2. By transfer of lands from one person to another by sale, gift or otherwise...	11,809	25,801
3. Lands washed away by the river	98	586
4. Lands sold for arrears of revenue and purchased by private individuals	396	852
5. Lands bought in by Government	1,708	3,542
6. Lands which are appropriated for public purposes and those given up in exchange for Inam lands taken up for such purposes ..	282	732
7. Lands assessed by the Settlement Department as Jerayiti (Government assessed lands), but enfranchised by Inam Commissioner...	33	97
8. By the transfer from Ryotwar lands to Poramboke	1	1
9. By the transfer of lands from wet to dry and *vice versa*	33,145	73,666
10. Extent erroneously included in the accounts of Fasli 1285 under "Ryotwar" and now transferred to Miscellaneous	90	115
11. Extent of lands given up for village sites	44	118
12. Lands in the occupation of Public Works Department	58	87
13. Deficiency of area found on survey	10	13
14. Area wrongly entered	65	299
15. Lands purchased at sales conducted by Civil Courts in satisfaction of private debts	10	26
Total lands given up ...	62,146	1,31,396

Lands taken up.

Items.	Area.	Assessment.
1	2	3
	ACRES.	RS.
1. Lands newly taken up	20,416	31,052
2. By the transfer of lands from one ryot to another by sale, gift or otherwise...	11,809	25,801
3. By the conversion of dry lands into wet and *vice versa*	33,145	73,666
4. Government assessed lands sold for arrears of revenue and purchased by private individuals	396	852
5. Excess found on survey	7	17
6. Inams escheated to Government	52	121
7. Area wrongly entered in the accounts	45	122
8. Lands purchased at sales conducted by Civil Courts in satisfaction of private debts	10	26
Total lands taken up ...	65,880	1,31,657

11. The following statement exhibits the cultivation and settlement of the year under report as contrasted with that of the previous year, remission as per Statement No. 4 being deducted, and miscellaneous items as per Statement No. 5, added :—

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Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	406,369	6,89,212	419,994	7,15,592	13,625	26,380	..	..
Wet	303,152	7,81,954	286,308	7,39,874	..	..	16,844	42,080
Total ..	709,521	14,71,166	706,302	14,55,466	..	..	3,219	15,700
Add—								
Second-crop Assessment ..	..	4,222	..	30,779	..	26,557	..	..
Water-tax	..	10,20,878	..	10,05,080	..	..	..	15,798
Local Fund	..	98,202	..	98,860	..	658	..	..
Village Service Fund ..	..	1,09,731	..	1,10,757	..	1,026	..	..
Total ..	..	12,33,033	..	12,45,476	..	12,443	..	..
Grand Total ..	..	27,04,199	706,302	27,00,942	..	..	..	3,257
Deduct Remissions.								
Local Fund	..	98,202	..	98,860	..	658	..	..
Village Service Fund ..	..	1,09,731	..	1,10,757	..	1,026	..	..
Other Remissions as particularized in Statement No. 4	..	48,367	..	78,266	..	29,899	..	..
Total ..	..	2,56,300	..	2,87,883	..	31,583	..	..
Remaining Beriz	..	24,47,899	..	24,13,059	..	..	..	34,840
Add Miscellaneous items as per Statement No. 5.	..	10,03,998	..	9,75,668	..	..	..	28,330
Total ..	..	34,51,897	..	33,88,727	..	..	..	63,170

The decrease in the wet is due partly to the transfer of some extent of land to dry from the relinquishment of water, and partly to the land given up being more than that taken up, as well as to the increase in the waste remitted than in previous year. There is an increase in the dry, which is chiefly due to the transfer of wet to dry.

The increase in the assessment of second crop is owing to the re-opening of the channels earlier than usual and to the stimulus given to the cultivation by the excessive prices. The decrease in the water-tax is chiefly due to the relinquishment of water in Ramachendrapuram Taluq on account of insufficient supply of water in Fasli 1285. The increase in remissions and the decrease in miscellaneous items will be accounted for under Statements Nos. 4 and 5, respectively.

12. *Enclosure B in Statement No.* 3.—This statement shows the cultivation of sugar-cane, cotton, and indigo contrasted with that of the year before :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	ACRES.	ACRES.		
Sugar-cane	9,332	8,432	...	900
Cotton	14,265	18,873	4,608	...
Indigo	2,225	2,312	87	...

The decrease under Sugar-cane occurs in the Pittapur Division, in consequence of the insufficient supply of water from the Yeleru. The increase in cotton cultivation is owing to the scarcity of rains which is favorable to this crop, and to the rise of price for this article. The increase in indigo being very slight calls for no remark.

13. *Enclosure C in Statement No.* 3.—There are no lands held on progressive cowle in this district.

14. *Enclosure D in Statement No.* 3.—The extent of portions of fields left waste is nearly the same as that in the preceding year.

15. *Enclosure E in Statement No.* 3.—This enclosure gives the particulars of holdings excluding waste remitted. The following is an abstract of the same compared with the preceding year's transaction :—

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Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry...	399,419	6,70,292	400,862	6,48,698	1,443	...	...	21,594
Dry Crops irrigated.	3,166	9,738	15,535	57,662	12,369	47,924	...	...
Dry converted into wet	3,784	9,182	3,597	9,232	...	50	187	...
Upland wet	54,629	2,04,222	47,749	1,89,027	...	...	6,880	15,195
Delta wet	248,523	5,77,732	238,559	5,50,847	...	...	9,964	26,885
Total ...	709,521	14,71,166	706,302	14,55,466	13,812	47,974	17,031	63,674

The decrease in the assessment under "Dry" is owing to the relinquishment, in the year under report, of more lands bearing a high assessment than in the preceding year. The increase in the extent and assessment under "Dry crops irrigated" is chiefly due to want of rains.

There is a decrease in the extent and assessment "Upland wet." This is attributable to a large extent of waste remitted in the year under review, while a less extent only was remitted in the year before.

The decrease in the extent and assessment under "Delta wet" is due to the relinquishment of water.

16. *Principal Sources of Irrigation.*—The following statement shows the principal sources of irrigation, the area of circar ayacut and cultivation under them, with the assessment and water-tax of Fasli 1286 :—

Sources of Irrigation.	Ayacut.					Cultivation.										
	Extent.		Assessment.			Extent.		Assessment.			Water-tax.			Total.		
1	2		3			4		5			6			7		
	ACRES.	C.	RS.	A.	P.	ACRES.	C.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Anicut channels	669,101	1	8,74,092	9	2	250,401	78	5,87,631	12	6	10,02,504	9	8	15,90,136	6	2
Other channels such as Mountain Streams	9,853	99	57,088	8	4	6,817	61	48,422	9	7	146	12	6	48,569	5	7
Tanks	65,284	52	1,90,294	11	11	32,210	81	1,11,463	4	1	1,006	10	3	1,12,469	14	4
Wells (Private)	560	0	2,111	0	0	250	0	958	0	0	...			958	0	0
Total ...	744,299	52	11,23,586	13	5	289,680	20	7,48,475	10	2	10,03,657	15	11	17,52,133	10	1

17. No ruined tanks were made over to ryots during the year.

18. *Statement No.* 4.—This statement shows the remissions granted from the assessment and water-tax. They amount to Rupees 78,266, including Rupees 28,827 being the permanent deduction of 2 per cent. road-cess, which the settlement assessment includes. The remissions properly so called then amount to Rupees 49,439 against Rupees 19,063, showing a net increase of Rupees 30,376. The chief cause for this increase is owing to loss of crops in upland taluqs in consequence of scarcity of water. Hence larger extent of land than usual was left waste. Rupees 254 were remitted on account of loss of dry crops in the Rajahmundry Taluq—*vide* Board's Proceedings, dated 28th March 1877, No. 1,267.

19. *Enclosure A in Statement No.* 4.—Of Rupees 49,439 remitted, Rupees 1,198 were on account of the loss of dry crops, and for the lands washed away by the river or taken up by the Public Works Department, &c, and Rupees 48,241 were on account of want of water on irrigated lands.

20. *Statement No.* 5.—This statement exhibits the demand, collection, and balance of land revenue, &c., miscellaneous items for Fasli 1286, as also remissions under those heads. The nature of each item and particulars of the mode of settlement are shown in a separate memorandum appended to the above statement.

There is a large falling off in the demand of the Land Revenue, Miscellaneous, of the current year, though the demand of certain items is greater than that of the last year as explained below.

The increase under the head "Land cultivated but not included in the Jamabundi" is due to the lands having been taken up by the ryots late in the season, simply to secure their right to the land against other applicants who may otherwise have a preferential claim to the land.

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The decrease in the assessment of Poramboke lands is owing to the smaller extent of land encroached upon and surreptitiously cultivated and to the discontinuance of the practice of charging prohibitory assessment without strong reasons for so doing.

The sist of sequestered Inams of former years, held in deposit up to Fasli 1285, was carried to the credit of Land Revenue in the last year, while the proceeds of such lands of the current year alone are credited to this head in the year under review. Hence the decrease under this head.

There is a large decrease of Rupees 17,147 in the rent of islands situated in rivers. The sums offered for them is considerably less than in the previous year. The decrease chiefly occurred in the Sub-division owing to the damage caused to the islands by heavy freshes in September 1875. Some were covered with sand, and others in great part washed away.

The increase under Water-tax on Zemindari, &c., lands follows the increase in the assessment of those lands.

A very small extent of waste lands was applied for and purchased in Ramachendrapuram, Narsapuram and Bhadrachelam Taluqs this year, while a large tract of land was purchased in the Bhadrachellam Taluq last year. Hence the decrease.

There is a decrease of Rupees 8,159 under the head "Revenue Process Service Fees." This is owing to the punctual payment of demands by the ryots who are enabled to do so by the high prices of food-grains, and so there was less necessity to resort to coercive process under Act II of 1864.

Water-tax on miscellaneous Jerayati lands is that levied on lands cultivated but not included in the Jamabundi. The reason given above for the increase in the sist on those lands is a fair one for the increase under this head.

21. *Statement No. 6.—Zemindaries, Muttahs, &c.*—The number of Zemindaries, Muttahs, Polliams, Shrotriem and Inam villages remains unaltered. There is an increase of six hamlets in rented villages of the Bhadrachelam Taluq.

There is a difference of Rupees 214 in the demand of Zemindaries and muttahs, chiefly under the authorities noted in the margin.

G.O., No. 2,119, dated 11th October 1875.
" " 2,481, " 30th " 1876.
" " 2,568, " 3rd November "
" " 2,592, " 6th " "
" " 215, " 17th January 1877.
" " 500, " 3rd February "
" " 776, " 10th " "
" " 1,059, " 26th " "

22. *Statement No. 7.*—This statement shows the demand, collection and balance of all sources of revenue both arrear and current.

The following is an abstract of current demand as compared with that of the previous year:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
Land Revenue.	RS.	RS.	RS.	RS.
Permanently settled ...	7,52,457	7,52,243	...	214
Jodi and Quit-rent on Shrotriem and Inam Villages ...	30,311	30,310	...	1
Ryotwar ...	24,47,899	24,13,060	...	34,839
Miscellaneous ...	10,00,635	9,75,191	...	25,444
Sale of waste lands ...	3,363	477	...	2,886
Total ...	42,34,665	41,71,281	...	63,384
Sundry Sources.				
Abkari ...	2,95,936	2,80,844	...	15,092
Income-tax ...	...	...	...	...
Salt ...	6,35,540	6,50,286	14,746	...
Sea Customs ...	1,03,740	35,243	...	68,497
Land Customs ...	118	54	..	64
Court Fees Stamps ...	2,08,514	2,09,570	1,056	...
Non-Judicial Stamps...	78,051	78,589	538	...
Total ...	13,21,899	12,54,586	16,340	83,653
Grand Total ...	55,56,564	54,25,867	16,340	1,47,037

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The decrease in the demand of land revenue has been explained in paragraphs 11, 20, and 21 of this report on Statements Nos. 3, 5, and 6.

The decrease in Abkári is consequent on the resale of Arrack Farm of Rajahmundry Taluq on the death of the renter.

There is an increase of Rupees 14,746 in salt. The causes have been explained under Statements Nos. 10 and 11 in paragraph 28.

The large decrease of Rupees 68,497 in the Sea Customs is due to the abolition of duty on the principal articles of export, and to the temporary exemption from duty of paddy and rice supplied to Pondicherry and Karical as per notification of the 19th January 1877.

The increase in judicial and non-judicial stamps is very small, which however may be attributed to increased litigation.

23. The annexed statement marked B shows the collections of the land revenue and sundry sources, current and arrear, as compared with those of Fasli 1285 :—

B

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrear.	Current.	Total.	Arrear.	Current.	Total.		
1	2	3	4	5	6	7	8	9
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled ...	59,561	7,09,814	7,69,875	46,670	7,19,432	7,66,092	...	3,283
Shrotriem Jodi	1,860	27,904	29,764	2,628	29,452	32,080	2,316	...
Ryotwar	58,727	23,87,297	24,46,024	57,271	23,75,637	24,32,908	...	13,116
Miscellaneous	1,00,529	9,18,249	10,18,778	71,177	9 11,715	9,82,892	...	35,886
Sale of waste land	...	3,363	3,363	...	477	477	...	2,886
Total ...	2,20,677	40,46,627	42,67,304	1,77,746	40,36,703	42,14,449	2,316	55,171
Sundry Sources.								
Abkári	24,621	2,70,233	2,94,854	15,718	2,68,282	2,84,000	...	10,854
Income-Tax	...	...	...	...	...	...	...	...
Salt	...	6,35,540	6,35,540	...	6,50,286	6,50,286	14,746	...
Sea Customs	...	1,03,740	1,03,740	...	35,243	35,243	...	68,497
Land Customs	...	118	118	...	54	54	...	64
Court Fees Stamps... ...	...	2,08,514	2,08,514	...	2,09,570	2,09,570	1,056	...
Non-Judicial Stamps ...	...	78,051	78,051	...	78,589	78,589	538	...
Total ...	24,621	12,96,196	13,20,817	15,718	12,42,024	12,57,742	16,340	79,415
Grand Total ...	2,45,298	53,42,823	55,88,121	1,93,464	52,78,727	54,72,191	18,656	1,34,586

The decrease in the collections under "Permanently Settled" is owing partly to the decrease in demand and partly to non-realization of the amount before the end of the fasli.

The increase in Shrotriem Jodi may be attributed to punctual collections. The decrease under "Ryotwar" and "Miscellaneous" is chiefly due to the decrease in the current and arrear demands.

The balance of arrear under "Miscellaneous" outstanding at the beginning of the current fasli is much less than that at the beginning of the year before.

The decrease in the sale of waste lands is the cause of decrease in demand.

The decrease under Abkári is owing to the resale of the farm of Rajahmundry Taluq in consequence of the death of arrack contractor. The cause of increase in "Salt" will be explained under Statements Nos. 10 and 11. As regards the decrease in Sea and Land Customs the reasons given in paragraph 22 will hold good.

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The increase in the Stamp collections follows the increase in the demand of those items.

24. A statement showing the current demand, collection and balance of all sources of revenue is given below :—

Items.	Demand.	Collection.	Balance.	Subsequent collections up to 31st July 1877.	Balance.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Permanently settled...	7,52,243	7,19,422	32,821	19,961	12,860
Shrotriem Jodi...	30,310	29,452	858	151	707
Ryotwar	24,13,060	23,75,637	37,423	12,687	24,736
Miscellaneous	9,75,191	9,11,715	63,476	21,337	42,139
Sale of Waste Lands...	477	477	...	...	...
Total Land Revenue ...	41,71,281	40,36,703	1,34,578	54,136	80,442
Sundry Sources of Revenue ...	12,54,586	12,42,024	12,562	8,106	4,456
Grand Total...	54,25,867	52,78,727	1,47,110	62,242	84,898

The balance up to July last amounted to about 1½ per cent. of the total demand. Of the balance of Rupees 80,442 under different heads of Land Revenue, about Rupees 40,000 were subsequently collected, and the remaining balance is in course of collection. The balance of Rupees 4,456 under Sundry Sources belongs to Abkári. Of this, about Rupees 2,907 have since been brought to account. The remaining balance will soon be collected.

25. *Statement No.* 8.—In this statement, the arrear, demand, collection and balance of all sources of revenue for the years prior to Fasli 1286 are shown.

The annexed is an abstract of the same :—

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Items.	Demand.	Collections.	Remissions.	Balance up to 30th June 1877.	Subsequent Collections up to July 1877.	Balance.						Remarks.
						Recoverable.	Doubtful.	Irrecoverable.			Grand Total.	
								Classed in Fasli 1285.	Classed in Fasli 1286.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Permanently settled ...	50,758	46,670	1,733	2,355	...	81	141	1,350	783	2,133	2,355	
Shrotriem Jodi...	2,982	2,628	47	307	...	1	298	...	8	8	307	RS.
Ryotwar	89,377	57,271	9,408	22,698	552	6,257	5,956	*4,001	5,932	9,933	22,146	* Entered in the Jamabundi Report for Fasli 1285... 4,001
Miscellaneous	3,09,042	71,177	48,213	1,89,652	355	5,157	16,924	†1,50,673	16,542	1,67,215	1,89,296	Deduct collected in Fasli 1286 257
Total...	4,52,159	1,77,746	59,401	2,15,012	907	11,493	23,319	1,56,024	23,265	1,79,289	2,14,104	Net ... 3,744
Abkári	25,999	15,718	10,281	...	...	...	...	...	...	...	...	† Entered in the Jamabundi Report for Fasli 1285.. 1,51,526
Income-tax	57	...	57	...	...	...	...	...	...	...	...	Deduct collected in Fasli 1286... 853
Grand Total ...	4,78,215	1,93,464	69,739	2,15,012	907	11,496	23,319	1,56,024	23,265	1,79,289	2,14,104	Net ... 1,50,673

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Of the arrear of Rupees 2,14,104, Rupees 11,496 are recoverable, Rupees 23,319 doubtful, and the remainder is irrecoverable. The doubtful balance chiefly belongs to water-tax on Zemindari and Inam lands claimed as usual wet. Some of the cases connected therewith have been disposed of during the year under report, and inquiries are being made about others. The remaining doubtful balance is due to the usual causes.

The irrecoverable balance is Rupees 1,79,289. Of this, Rupees 1,56,024 were recommended in the Settlement Report of Fasli 1285 for being written off the accounts. Rupees 23,265 have now to be classed as irrecoverable as follows:—

		RS.
1.	Permanently-settled	783
2.	Shrotriem Jodi	8
3.	Ryotwar	5,932
4.	Miscellaneous	16,542
	Total ...	23,265

Of the arrear of Item No. 1, Rupees 719 are due by the proprietor of Billumilli and Byanagudem estates for Fasli 1285. The circumstances under which and the principle according to which annual remissions are being granted to these estates were fully set forth in the past year's reports. The remainder has been classed as irrecoverable for reasons given in the following memorandum :—

		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently-settled.	Amount due by the proprietor of Billumilli and Bayanagudem on account of peishcush as explained in the above				719	0	11			
	Lands taken up for public purposes in the estate of Patavala and Gurajanapalli ...				64	8	1	783	9	0
Jodi on Shrotriem, &c., villages.	Amount over demanded by mistake				6	2	0			
	Amount assessed on lands of a Shrotriem village taken up for public purposes				1	10	1	7	12	1
Ryotwar and Miscellaneous.	Due by deceased ryots who have no property.				76	5	2	...		
	Due by those who have absconded having no property				36	7	9	...		
	Due by paupers				7,652	3	11	...		
	Assessment of lands given in exchange for lands taken up for public purposes				891	3	8	...		
	Amount erroneously demanded—									
	In Ryotwar	916	13	1						
	On personal Inams	97	2	7						
	Assessment on Ashalminaha lands	123	4	3						
	Water-tax on Zemindari and Inam lands	447	5	9						
	Water-tax on lands not included in the Jamabandi..	1,003	7	10						
	Assessment of former faslis demanded this year ...	583	6	9						
	Tax on trees in Government lands	8	2	7						
	Rent on Islands	2,061	1	4						
	Water-tax, excess charge, and Kuttubadi on relinquished Inams bought in by Government or under attachment	109	8	1						
	Assessment, &c., of lands taken up for public purposes	126	8	9	5,476	13	0			

	RS. A. P.	RS. A. P.
Assessment and water-tax on land found deficient on survey	38 14 6	...
Assessment and water-tax on Government land since classed as Inam...	88 3 7	...
Amount remitted but not deducted from the demand by mistake	140 9 7	...
Assessment of lands washed away by the river	2 4 4	...
Nominal balance of certain items the realization of which was carried to the credit of wrong heads	225 5 9	...
Water-tax hitherto charged on land which has been disposed of during the year as usual wet, *i e.*, entitled to exemption from water-tax	7,797 2 5	...
Quit-rent, Kattubadi, excess charge, and water-tax on Inam lands submerged by an Act of Government	47 14 9	...
		22,473 8 5
Grand Total ...	...	23,264 13 6

26. *Enclosure A to Statement No.* 8—*Coercive Process.*—The number of defaulters against whom processes were issued was 36,759, the amount of the arrear involved was Rupees 5,34,696, property was attached for an arrear of Rupees 1,49,020 due by 4,616 (one-ninth nearly of the number of defaulters), property sold belong to only 921 (one-fifth of the number of ryots whose property was attached) for and arrear of Rupees 46,013 and the estimated value of the property sold was Rupees 31,194 against Rupees 53,796 in the preceding year.

The decrease may be said to be due to the rise of prices of articles which enabled some ryots to pay their demands previous to the attachment and sale of their property.

27. *Statement No.* 9.—This statement shows the gross collections and charges. The following is an abstract of the same:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Receipts	55,88,120	54,72,191	...	1,15,929
Charges.				
Management	1,73,750	1,72,847	...	903
Extra	1,12,305	1,00,937	...	11,368
Total ...	2,86,055	2,73,784	...	12,271
Percentage of charges to receipts	5·12	5·39	...	...

The large decrease in the receipts has been explained in paragraph 23.

The net decrease of Rupees 12,271 in the charges is owing to an increase of Rupees 30,240 under some items and decrease of Rupees 42,511 under others. In last year large sums had to be refunded to the Rajah of Pittapur and Messrs. Sivers and Co. on account of water-tax and salt respectively, while there are no such charges in the year under review. Hence the decrease under "Refunds." The decrease under "salary of Collectors, &c.," is chiefly due to the transfer of the salary of Mr. F. Brandt, as Sub-Collector of Chingleput to "Law and Justice" in the current year under orders of the Comptroller-General, Calcutta, while it was charged to "Land Revenue" in the preceding year. The increase in the salaries of Huzur and Taluq Establishments is due to the grant of famine batta to all servants drawing Rupees 16 and less from December 1876.

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The large increase under "Land Revenue Miscellaneous" is but nominal, this being caused by the charge on account of Process Service Establishment having been transferred in the current year to "Land Revenue" from "Law and Justice."

Salaries of the Police force employed to guard the salt-pans were charged to "Police" up to the end of 1875-76 official year; but under the new classification of the Budget, this charge has since been transferred to "Salt." Hence the increase under "Preventive Establishment."

It has already been brought to the Board's notice that the execution of some of the sal works of minor importance was stopped in the year under report, owing to the present financial pressure—*vide* my letter to Board, No. 272, dated 2nd September 1876. This accounts for the decrease under "Petty Construction and Repairs." The variations under other items are small, and call for no explanation.

28. *Statements Nos.* 10 *and* 11.—These statements exhibit the transactions of salt; the annexed abstract gives the receipts and sales of salt during the fasli under report as compared with previous year.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Remaining in store at the beginning of fasli ...	94,529	256,909	162,380	...
Received during fasli...	514,842	509,486	...	5,356
Total ...	609,371	766,395	162,380	5,356
Sales.				
Home consumption	296,951	323,486	26,535	...
Inland do.	13,280	1,485	...	11,795
Exportation	41,150	1,500	...	39,650
Sold to French Government	1,080	720	...	360
Total ...	352,461	327,191	26,535	51,805
Remaining	256,910	439,204	182,294	...
Deduct wastage written off for Faslis 1283 and 1284...	...	38,264	38,264	...
Remaining in hand on 30th June 1877	256,910	400,940	144,030	...

		RS.
The decrease in the receipts of the current fasli being so small calls for no remark. It will be observed that the balance on hand on 30th June 1877 was		4,00,940
Deduct wastage not yet written off—		
Fasli 1285	10,871	
Do. 1286	13,079	
		23,950
Remaining ...		376,990
Add—		
Quantity of the current manufacture to be received into store		2,23,727
Total ...		6,00,717

The average sales of salt for consumption during the last three years were at 3,23,150 a year. The increase in home consumption cannot be better explained than in the usual words "fluctuations of the trade," but it appears (1) that people were able to carry salt in the current year for a longer time than usual owing to the anicut canals being kept open longer, (2) that the employment of special staff for checking the use of spontaneous and earth salt has tended to increase the sales. The decrease in the inland consumption may be attributed to the

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Brinjaries not having come to buy salt owing apparently to the distress that prevails more or less inevery part of India. The exportation of salt during the year was not much and the small quantity (1,500) was taken to Balasore.

The wastage of salt in the year under report was 13,079 against 10,871 in the preceding year, giving a percentage of 4.

The wastage in the heaps sold amounted to Indian Maunds 13,077 or 4 per cent. against 3·47 of the last, and 6·1 and 5·6 of the two previous years. The average of the last three* years is 4·84, while the same of the current year is only 4.

*Fasli 1283 ...	5·5
Do 1284 ...	6·1
Do 1285 ...	3·47
	14·58
Average ...	4·84

The heaps sold at Mogaltur and a little more than one-fourth of the heaps sold at Penuguduru belong to Fasli 1284, while the others sold at Penuguduru belong to Fasli 1285, and the 4 per cent. wastage appears satisfactory and reasonable. From Statement No. 11 it will be observed that of the Indian Maunds 173,495 of Fasli 1285 sold at Penuguduru, 81 heaps containing Indian Maunds 97,200 were sold by heaps, and that therefore 76,295 only were sold by retail with a wastage of Indian Maunds 933 or 1·33 per cent.

29. *Taluq and Village Manual Accounts.*—I have no special remarks to make on this head The taluq and village accounts continue as well as before.

30. The Huzur Accounts are carefully kept.

31. *Lands acquired by Public Servants.*—The annexed statement exhibits the number of public servants who hold lands and the extent thereof. The Tahsildar of Tanuku holds some lands in his taluq ; the other Tahsildars and Deputy Tahsildars have reported that they hold no lands within their jurisdiction. The Acting Taluq Sheristadar of Nursapur holds some lands and gardens in the same taluq. The Deputy Collector on general duty has also some lands and gardens in his division. The other Deputy Collectors have no lands in the district : —

Items.	Number of Servants.	Extent of land. A.	C.
Up to Fasli 1285 as per last year's report ...	146	6,078	79
Deduct lands of those deceased, discharged, &c ...	16	639	99
Remaining ...	130	5,438	80
Add— Lands of servants newly entertained and those acquired by old servants ...	9	501	64
	139	5,940	44

32. *Law Suits.*—The following statement exhibits the costs awarded to Government in the general suits and recovered in Fasli 1286, as also the amount of stamp duty due to Government in pauper suits, the portions collected and the balance left. It will be seen that the amount of costs awarded is Rupees 793-14-7, of which Rupees 603-2-3 have already been collected before the end of the current fasli and Rupees 71-11-0 were levied subsequent to June 1877. The remainder is in course of realization.

The amount of stamp duty in pauper suits awarded is Rupees 6,235-4-9, of which the following is abstract of particulars :—

	RS.	A.	P.
1. Collected subsequent to June 1877 ...	56	0	0
2. Recommended to be written off ...	597	2	0
3. Amount due by persons who are reported to possess no property ...	3,204	11	11
4. Amount in course of recovery...	1,282	12	9
Total ...	5,140	10	8

Inquiries are being made still about Item No. 3, and will be recommended for being written off in the annual report in December 1877.

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Statement of Suits for Fasli 1286.

Number and Year of the Suit.	Parties against whom the amount of Costs is awarded.	Amount of Costs awarded.			Amount recovered.	Balance.
		Balance at the beginning of the Fasli.	Amount charged within the Fasli.	Total.		
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.
1. Original Suit No. 318 on the file of the Rajahmundry District Munsif's Court.	Through the guardian Nallajerla Vireesalingam, the Plaintiff, Veliveswarapu Seshayya being Minor.	29 12 8	..	29 12 8	..	29 12 8
Appeal No. 446 of 1874 on the file of the Subordinate Court.	Do. do.	28 0 3	..	28 0 3	..	28 0 3
2. No. 68 of 1874 on do. of Ellore do.	1st Defendant, Koya Kristamma.	3 1 4	..	3 1 4	3 1 4	..
3. No. 485 of 1874 do. do.	Pundla Varadam, Plaintiff.	29 13 9	..	29 13 9	..	29 13 9
4. No 508 of 1874 on do. do.	Rednam Madhava r a o, Plaintiff.	8 7 5	..	8 7 5	..	8 7 5
5. No. 12 of 1875 on do.	Chode Ramanah, Plaintiff.	8 12 4	..	8 12 4	8 12 4	..
6. No. 281 of 1874 on the file of the District Munsif of Rajahmundry.	Kondepudi Latchenna, Plaintiff.	8 2 0	7 11 0	15 13 0	15 13 0	..
7. No. 684 of 1874 on do. of Ellore.	Juwala Chitti, an inhabitant of Pragadavaram, 1st Defendant.	9 5 0	..	9 5 0	9 5 0	..
8. No. 216 of 1874 on the file of the Cocanada District Munsif's Court.	Agamiah Sahib and others, Plaintiffs.	15 3 7	..	15 3 7	15 3 7	..
Appeal No. 15 of 1875 on the file of the Sub-Court.	Do.	5 10 7	...	5 10 7	5 10 7	..
9. No. 128 of 1875 on do. of Rajahmundry.	Chivakula Jaggiah, 1st Defendant 4th Defendant, do.	5 9 6	..	5 9 6	..	5 9 6
10. No. 229 of 1874 on do. of Cocanada.	Defendants— 1st, Nudurumati Sundariah. 2nd, Do. Kristnamma. 3rd, Do. Bulleyya. 4th, Do. Chellamma, mother of Jaggiah Minor.	8 10 0	1 0 3	9 10 3	9 10 3	..
11. Appeal No. 481 on the file of the District Court.	Mantena Jaggaraz, Plaintiff.	..	9 7 6	9 7 6	9 7 6	..
12. Appeal No. 182 of 1876 on the file of the High Court.	Kytala Swami	..	10 6 0	10 6 0	10 6 0	..
13. No. 437 of 1875 on the file of the Narsapur District Munsif.	Mandila Venkatareddi, &c., Plaintiffs.	..	1 6 0	1 6 0	..	1 6 0
14. No. 84 of 1875 on the file of the Ellore District Munsif's Court.	Kollipara Somanna, &c., Plaintiffs.	..	7 14 0	7 14 0	7 14 0	..
15. No. 445 of 1874 on do. of do.	Kollipara Raghavulu ..	..	9 9 0	9 9 0	9 9 0	..
16. No. 391 of 1875 on do. of Narsapur do.	Kandupudi Narsigadu, &c.	..	1 4 10	1 4 10	1 4 10	..
Appeal No. 218 of 1876 on the file of the District Court.	Do. do. ..	..	2 11 2	2 11 2	2 11 2	..
17. No. 147 of 1875 on do. of Rajahmundry.	2nd of the Plaintiffs, Cumbala Sattennah.	..	37 9 10	37 9 10	37 9 10	..
18. No. 170 of 1875 on do. of do.	Kanchirazu Sitaramaswamy.	..	8 4 9	8 4 9	8 4 9	..
19. No. 407 of 1875 on do. of Ellore do.	Sitamma, mother to the Minor D. Ramaswamy, Plaintiff.	..	9 2 0	9 2 0	9 2 0	..
Appeal Suit No. 225 of 1876 on the file of the District Court.	Do. do. ..	..	8 4 0	8 4 0	8 4 0	..
20. Original Suit No. 554 of 1875 on the file of the District Munsif of Amalapur.	Gummella Reddi, Plaintiff.	..	8 10 3	8 10 3	8 10 3	..
Appeal No. 175 of 1875 on the file of the District Court.	Do. do. ..	..	4 1 8	4 1 8	4 1 8	..

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Number and Year of the Suit.	Parties against whom the amount of Costs is awarded.	Amount of Costs awarded. Balance at the beginning of the fasli.	Amount charged within the fasli.	Total.	Amount recovered.	Balance.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
21. No. 523 of 1875 on the file of the District Munsif of Rajahmundry.	Meka Paparayondu. ..	..	9 9 3	9 9 3	9 9 3	..
22. No. 53 of 1876 on do. do.	Vithala Sastrulu. ..	..	5 8 9	5 8 9	5 8 9	..
23. No. 423 of 1876 on do. of Ellore do.	Inigandla Vengiah, Plaintiff.	..	5 6 0	5 6 0	5 6 0	..
24. No. 273 of 1876.. ..	Mira Sahib, Plaintiff. ..	..	13 15 0	13 15 0	13 15 0	..
Appeal Suit No. 285 of 1876 on the file of the District Court.	Do do. ..	..	11 1 7	11 1 7	11 1 7	..
25. No. 375 of 1875 on the file of the District Munsif's Court of Rajahmundry.	Rajavarapu Sreeramulu, &c.	..	9 1 0	9 1 0	9 1 0	..
26. No. 222 of 1875 on do. of do. do.	Narla Tammiah, Plaintiff	..	3 10 3	3 10 3	3 10 3	..
27. No. 292 of 1875 on do. of do.	Chatlapalli Kamarazu ..	..	13 2 0	13 2 0	13 2 0	..
Appeal Suit No. 148 of 1876 on the Subordinate Court's file.	Do. do. ..	..	13 7 10	13 7 10	13 7 10	..
28. No. 269 of 1875 on the file of the District Munsif of Cocanada.	Defendants, 1st Tatavarti Subbarayodu, 2nd do. Ramiah.	..	6 14 9	6 14 9	..	6 14 9
29. No. 36 of 1876 on the file of the Cocanada Sub-Court.	Appellant (Plaintiff) Meer Hussain Sahib.	..	2 11 10	2 11 10	2 11 10	..
30. No. 345 of 1875 on the file of the Cocanada District Munsif's Court.	Garimella Venkayya, Plaintiff.	..	2 0 8	2 0 8	2 0 8	..
31. No. 57 of 1876 on the file of the District Munsif of Ellore.	Plaintiff, Rallapalli Periah, 1st Defendant Gandikota Narsammah.	..	8 12 4	8 12 4	8 12 4	..
32. No. 175 of 1876 on do. of Narsapur do.	Nudurumati Lakshminarsa, Plaintiff.	..	3 6 0	3 6 0	..	3 6 0
33. No. 333 of 1875 on do. of Rajahmundry do.	Yaganti Chenchiah, Plaintiff.	..	5 15 3	5 15 3	5 15 3	..
34. No. 403 of 1876 on do. of Narsapur do.	Satti Subbireddi, Plaintiff.	..	5 7 0	5 7 0	5 7 0	..
35. No. 224 of 1876 on do. do.	Chunduri Jaggayya, Plaintiff.	..	5 6 0	5 6 0	5 6 0	..
36. No. 72 of 1876 on the file of the High Court.	Sri Rajah Maniam, Mahalaksh Mamma Gar.	..	231 8 0	231 8 0	231 8 0	..
37. No. 195 of 1875 on do. of Peddapur do.	Banka Kondayya, &c. ..	..	19 10 2	19 10 2	19 10 2	..
38. No. 117 of 1876 on do. of Rajahmundry District Munsif.	Tatavarti Subbiah, &c., Plaintiffs.	..	9 12 10	9 12 10	9 12 10	..
39. No. 160 of 1876 on the file of the District Munsif of Ellore.	Koya Kristnamma, Plaintiff.	..	3 3 0	3 3 0	..	3 3 0
40. No. 210 of 1876 on do. of Cocanada.	Vinti Kondalaravadu and others, Plaintiffs.	..	23 5 5	23 5 5	23 5 5	..
41. No. 316 of 1876 on do. of Narsapur.	Jagamma, mother of Vadali, Sitaramiah, and Somayya.	..	5 14 0	5 14 0	..	5 14 0
42. No. 619 of 1876 on do. do.	Subbamma, widow of Amalapurapa Reddeppa, 1st Defendant.	..	5 6 0	5 6 0	5 6 0	..
43. No. 576 of 1876 do. do.	Chegandi Ramajogayya, Plaintiff.	..	13 8 0	13 8 0	13 8 0	..
44. No. 107 of 1876 on do. of Cocanada.	Plaintiffs, 1st Ravulaparti Bhaddirazu, 2nd Vadlamudi Sattayya.	..	68 5 0	68 5 0	..	68 5 0
	Total..	160 8 5	633 6 2	793 14 7	603 2 3	190 12 4

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Number and Year of the Suit.	Parties against whom the amount of Costs is awarded.	Amount of Costs awarded. Balance at the beginning of the fasli.	Amount charged within the fasli.	Total.	Amount recovered.	Balance.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Recoverable		..		..	..	108 10 4
Amount for the recovery of which steps were taken and for which applications were made for the issue of warrants.		..	..	..	..	10 7 0
Amount to be recommended for remission		..	..	..	..	..
Subsequent Collections		..	..	..	..	71 11 0
						190 12 4
On account of Decrees in Pauper Suits.						
1. No. 7 of 1864 on the file of the late Civil Court.	Sagirazu Jaggarazu, and others.	205 5 9	..	205 5 9	..	205 5 9
2. No. 16 of 1871 on the Subordinate Court's file.	Sayed Nurradden Amad Sahib, 1st Defendant.	303 5 6	..	303 5 6	..	303 5 6
3. No. 58 of 1871 do. do.	Telagam Reddi Lakshmamma, Pauper Plaintiff.	254 1 0	..	254 1 0	15 11 0	238 6 0
4. No. 40 of 1872 on the file of the Subordinate Court.	Mrutyanjayadu of Rekapalli.	449 9 6	..	449 9 6	..	449 9 6
5. No. 422 of 1873 on the file of Ellore District Munsif.	Bhogarazu Venkatchammah, Pauper Plaintiff.	86 2 0	..	86 2 0	..	86 2 0
6. No. 34 of 1872 on do. of Subordinate Court.	Kandula Gopayya, Pauper Plaintiff.	92 8 0	14 14 0	107 6 0	49 8 0	57 14 0
7. No. 247 of 1874 on the file of the Narsapur District Munsif's Court.	Pamulaparti Subbanna, Pauper Plaintiff.	57 9 0	3 11 0	61 4 0	112 4 0	..
No. 33 of 1876 on the file of the District Court.	Do. do. ..	..	51 0 0	51 0 0		
8. No. 53 of 1874 on the file of the District Munsif's Court of Narsapur.	Chaganti Lukshmi Devamma, Pauper Plaintiff.	6 12 0	..	6 12 0	6 12 0	..
	Defendant Chaganti Ayyanna.	20 4 0	..	20 4 0	20 4 0	..
9. No. 531 of 1874 on do. do.	Kanduri Gunniah	29 8 0	2 5 0	31 13 0	31 13 0	..
10. No. 722 of 1874 on do. do.	Kakileti Ramamrti, Plaintiff.	75 8 0	5 13 0	81 5 0	6 4 0	75 1 0
11. No. 16 of 1874 on do. of District Court.	Hamiduni Sahiba, aunt of Meer Badsha, a minor, Plaintiff.	185 0 0	4 9 8	189 9 8	76 0 0	113 9 8
	1st Defendant, one Syed Nurreddien Amar Sahib.	459 9 4	..	459 9 4	..	459 9 4
12. No. 731 of 1874 on the file of the District Munsif's Court of Narsapur.	Plaintiff, Gurrala Ramadu *alias* Ramiah.	128 0 0	..	128 0 0	..	128 0 0
13. No. 364 of 1874 and Appeal No. 483 of 1875 on the file of the District Court.	2nd Defendant, Kanchu Marti Subbayya.	55 0 0	..	55 0 0	..	55 0 0
14. Nos. 67 and 68 of 1875 on the file of the District Munsif's Court of Rajahmundry.	Pauper Plaintiff, Puvvada Venkamma *alias* Ratnamma.	163 12 0	..	163 12 0	163 12 0	..
15. No. 134 of 1875 on do. of Cocanada do.	Kalapatapu Kamamma ..	18 0 0	..	18 0 0	..	18 0 0
16. No. 94 of 1875, on do. of Ellore do.	Murrigonda Malliah, Defendant.	31 12 0	5 2 0	36 14 0	36 14 0	..
17. No. 241 of 1875 on do. of Narsapur do.	Vuppalapanti Subbamma, Plaintiff.	22 8 0	..	22 8 0	22 8 0	..
	Do. Lutchmayya, &c., Defendant.	11 8 0	..	11 8 0	11 8 0	..
18. No. 334 of 1875 of the same Court.	Vuyyuri Narayanappa ..	12 4 0	..	12 4 0	12 4 0	..

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Number and Year of the Suit.	Parties against whom the amount of Costs is awarded.	Amount of Costs awarded. Balance at the beginning of the fasli.	Amount of Costs awarded. Amount charged within the fasli.	Amount of Costs awarded. Total.	Amount recovered.	Balance.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
19. No. 336 of 1875.. ..	Kayed Umy Sahiba, Plaintiff.	47 13 0	..	47 13 0	..	47 13 0
20. No. 6 of 1875 on the file of the Sub-Court of Rajahmundry.	Defendants, Gonigeepurapu Venkata Ramanna Puntulu, &c.	175 0 0	..	175 0 0	175 0 0	..
21. No. 1 of 1875 on the file of Rajahmundry Sub-Court.	Defendant, Syed Shamiraddem Ahamad Hussain *alias* Jivamiya Pirujadah.	305 0 0	..	305 0 0	..	305 0 0
22. No. 2 of 1875 on do. of do	Do. Do.	225 0 0	..	225 0 0	..	225 0 0
23. No. 93 of 1875 on do. of Ellore.	Pauper Plaintiff, 1st Madarkha Sahib, 2nd Sayabibe.	..	137 9 0	137 9 0	..	137 9 0
24. No. 406 of 1875 on do. of do.	Defendants, Damarazu Malliah and others.	..	140 8 0	140 8 0	140 8 0	..
25. No. 407 of 1875 on do. of Narsapur do.	Hayed Beebi, Plaintiff ..	..	9 0 0	9 0 0	9 0 0	..
26. No. 538 of 1875 on do. of do.	Rudrabaya Namaha Lakshmi, Plaintiff.	..	18 2 0	18 2 0	..	18 2 0
27. No. 541 of 1875 on do. of do.	Paturi Venkatappayya, Pauper Plaintiff	..	15 0 0	15 0 0	15 0 0	..
	Defendants, Paturi Tirumala Row and others.	..	5 12 0	5 12 0	5 12 0	..
28. No. 682 of 1875 on do. of do.	Velamuri Kamamma, Plaintiff.	..	45 0 0	45 0 0	..	45 0 0
	Velamuri Brahmanna, Defendant.	..	21 13 0	21 13 0	21 13 0	..
29. No. 12 of 1875 on the file of the District Court.	Defendant, Mahomed Bahadruddeen Sahib.	..	974 0 0	974 0 0	..	974 0 0
30. No. 735 of 1875 on do. Narsapur District Munsif's Court.	Baki Ademma, Plaintiff ..	..	30 12 0	30 12 0	..	30 12 0
	Baki Venkaswami, Defendant.	..	13 1 0	13 1 0	13 1 0	..
31. No. 460 of 1875 on do. of Rajahmundry do.	Khanda Bhattu Venkamma. Plaintiff.	..	44 4 0	44 4 0	..	44 4 0
32. No. 398 of 1876 on do. of Amalapur do.	Appadivi Vedula Subbarayondu.	..	50 4 0	50 4 0	50 4 0	..
33. No. 217 of 1875 on do. of Cocanada do.	Pucha Ramalakshmi, Pauper Plaintiff.	..	27 6 11	27 6 11	..	27 6 11
	Defendant, Pucha Janiki Ramasomayazulu.	..	15 10 1	15 10 1	15 10 1	..
34. No. 135 of 1876 on the file of the District Munsif of Cocanada.	Gedela Viramma, Plaintiff.	..	53 12 0	53 12 0	..	53 12 0
35. No. 172 of 1876 on do. of do.	Nunna Subbarayodu, a Pauper Plaintiff.	..	39 12 0	39 12 0	20 0 0	19 12 0
36. No. 136 of 1876 on do. of do.	Defendants, 2nd Vobline Mi Venkiah, 3rd do. Dorayya.	..	43 8 0	43 8 0	43 8 0	..
37. No. 134 of 1876 on do. of do.	Plaintiff, Pullukani Somana.	..	26 4 2	26 4 2	..	26 4 2
	Defendant, Pullakani Latsanna.	..	53 11 10	53 11 10	..	53 11 10
38. No. 570 of 1874 on do. of Narsapur do.	Defendant, Pata Venkata Swami Gadu.	..	77 8 0	77 8 0	..	77 8 0
39. No. 673 of 1875 on do. of Ellore.	Plaintiff, Ratta Narsammah.	..	56 0 0	56 0 0	..	56 0 0
40. No. 295 of 1876 on do. of Narsapur do.	Defendants, Kovvuri Dorayya and others.	..	19 12 0	19 12 0	19 12 0	..
41. No. 294 of 1874, on the file of do	Kopparti Venkata Chellamma, Plaintiff.	..	36 13 0	36 13 0	..	36 13 0
42. No. 131 of 1876 on the file of Cocanada do.	Tadi Papa *alias* Anna Purna, Plaintiff.	..	80 0 0	80 0 0	..	80 0 0
43. No. 28 of 1876 on the file of the District Court.	Devella Subbayya, Pauper Plaintiff.	..	594 0 0	594 0 0	..	594 0 0
44. Narsapur District Munsif's Court.	Revula Kristna Devi.	..	98 0 0	98 0 0	..	98 0 0
	Total ..	3,420 11 1	2,814 9 8	6,235 4 9	1,094 10 1	5,140 10 8

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		RS.	A.	P.
1.	On account of cases reported by the Tahsildar that there was no property and in which warrants have been returned.	3,204	11	11
2.	Amount for the recovery of which steps were taken and for which applications were made to execute warrants	1,282	12	9
3.	Amount recommended for remitting up to 6th December 1876 and for which no orders have as yet been received ...	597	2	0
	Subsequent collections	56	0	0
	Total ...	5,140	10	8

33. *Sub-division of Joint liability of share-holders in enfranchised whole Inam villages.*—None.

34. *Agricultural Statistics.*—Statements A and B showing the agricultural particulars of Government, Inam, Agraharams, and Peramboke lands are as usual sent herewith.

Statement A includes the cultivation of Godavery islands, single and joint rented villages shown in Enclosure A in statement No. 5 under Land Revenue, Miscellaneous.

The population in Column 2 of the Statement A is taken from the Census Returns of 1871 (Fasli 1281).

The total area under "crop" during the year is acres 1,033,461 against acres 1,026,061 of the year before. There is an increase of about acres 7,000 of which acres 3,700 are in food-grains and 3,300 in other products. This is owing to a larger extent of land having been cultivated in the dry crops during the year than in the preceding one.

Items.	Fasli 1285.	Fasli 1286.
Food-grains	767,165	770,858
Other products	258,896	262,603
Total ..	1,026,061	1,033,461
Government and Inam	..	995,591
Agraharams	..	37,870
Total ..	..	1,033,461

35. A copy of the Sub-Collector's report is enclosed.

36. *Inspection of Treasuries.*—During the year the following treasuries were inspected by the officers named.—

Name of the Treasury.	By whom examined.
Bhadrachelam and Peddapur	Collector.
Ramachendrapuram, Amalpur, and Rajahmundry.	Sub-Collector.
Tanuku and Yernagudem	Head Assistant Collector.
Narsapur, Bhimavaram, and Sivakodu	Deputy Collector, General duty.
Yernagudem	Temporary Deputy Collector.
Penuguduru Salt, and Mogaltur Salt	Acting Salt Deputy Collector.

The result of examination of cash, cash accounts, and stamp stock is correct and statisfactory.

37. *Conduct of the Subordinates.*—I cannot give the Tahsildars of Amalpur and Tanuku a good character; the Tahsildar of Ramachendrapur does not get through his work well. The Revenue Inspectors are not generally good. The others have done their work well.

38. The Irrigation registers and the Quinquennial returns will be forwarded shortly.

COCANADA,
2nd November 1877.

(Signed) W. S. FOSTER,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit the Settlement Report of the Sub-division for Fasli 1286.

2. The three taluqs in this division were settled by me. The annexed statement shows the places where settlement was made, the time occupied, and gives particulars of the number of puttas :—

Taluqs.	Stations.	Number of Villages settled in each Station.	Number of days occupied at each Station.	NUMBER OF PUTTAS DISTRIBUTED.			
				Fresh Puttas.	Puttas altered.	Puttas unaltered.	Total.
1	2	3	4	5	6	7	8
Rajahmundry	Rajahmundry	54	15	62	453	1,469	1,984
	Rahitapur...	28	6	49	318	1,048	1,415
	Korukonda	12	3	22	163	332	517
	Total ...	94	24	133	934	2,849	3,916
Ramachendrapur ...	Ramachendrapur	56	12	173	3,028	1,259	4,460
	Mandapeta	36	7	115	2,689	1,258	4,062
	Bikkavole...	39	11	217	3,991	1,995	6,203
	Total ...	131	30	505	9,708	4,512	14,725
Amlapur	Amlapur	85	16	223	768	4,112	5,103
	Kottapeta	26	10	43	342	1,708	2,093
	Total ...	111	26	266	1,110	5,820	7,196
	Grand Total ...	336	80	904	11,753	13,181	25,837

In Fasli 1285 the number of fresh puttas, of altered puttas, and of unaltered puttas were 1,018, 11,100, and 13,444 respectively.

3. *Variations in the Number and Tenure of Villages.*—There has been no change either in the number of villages or in their tenure.

Tenure.	Taluqs.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5	6
Ryotwar	1. Rajahmundry... ...	79	79	...	...
	2. Ramachendrapur ...	131	131	...	..
	3. Amlapur	111	111	...	...
	Total ..	321	321	...	...
Rented villages ...	1. Rajahmundry... ...	15	15	...	...
	Grand Total ...	336	336	...	...

4. The season was throughout unfavorable. The rainfall of June and July was not much below the average, but the north-east monsoon due in October failed throughout the district, and the want of water was especially felt in the dry taluq of Rajahmundry. In the delta taluqs the harvest was a good one.

5. *Sanitary Condition.*—The subjoined statement shows the sickness and deaths from various causes as compared with those of the previous year :—

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Particulars of Diseases.	Taluqs.	Fasli 1285.		Fasli 1286.		Comparison.			
						Increase.		Decrease.	
		Attacked.	Died.	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
1	2	3	4	5	6	7	8	9	10
Cholera	1. Rajahmundry	120	51	202	98	82	47	...	...
	2. Ramachendrapur	120	108	397	328	277	220	...	...
	3. Amlapur	570	401	600	594	30	193	...	...
	Total ...	810	560	1,199	1,020	389	460	...	...
Small-pox	1. Rajahmundry	53	11	51	10	...	...	2	1
	2. Ramachendrapur	159	53	120	34	...	...	39	19
	3. Amlapur	320	67	40	8	...	...	280	59
	Total ...	532	131	211	52	...	...	321	79
Fevers, &c. ...	1. Rajahmundry	2,407	1,535	3,002	2,700	595	1,165	...	...
	2. Ramachendrapur	4,219	3,411	5,564	4,435	1,345	1,024	...	...
	3. Amlapur	4,243	3,103	4,400	3,474	157	271	...	...
	Total ...	10,869	8,049	12,966	10,609	2,097	2,460	...	...
	Grand Total ...	12,211	8,740	14,376	11,681	2,165	2,941	...	...

Fever was more than usually prevalent in November, December, and January. Cholera existed throughout the year, but there was no severe outbreak.

The undermentioned statement shows the mortality amongst the cattle:—

—	Fasli 1285.	Fasli 1286.	Decrease.
1. Rajahmundry	1,368	892	496
2. Ramachendrapur ...	2,962	843	2,119
3. Amlapur	3,104	2,973	131
Total ...	7,434	4,708	2,726

6. *Prices.*—The average price of grains as compared with the preceding year is given as below:—

Articles.	Per Madras Garce.			
	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
Paddy, 1st sort	94	175	81	...
Do. 2nd „	83	165	82	...
Rice, 1st „	206	372	166	...
Do. 2nd „	180	364	184	...
Cholum...	130	224	94	...
Cumboo	...	100	...	...
Raggy	109	212	103	...
Horse-gram	174	271	97	...

They fluctuated considerably and were at their highest in November and December. They fell again somewhat when the delta crops were harvested, but the large export to Madras pre-

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vented very much difference. About 600,000 bags at an average of 10 Rupees per bag were shipped in January and February.

7. The following statement exhibits the ryots' holdings at the beginning of the year and quent charges :—

Items.	Fasli 1285.		Fasli 1286.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
		RS.		RS.		RS.
Ryots' holdings at the beginning of the year.	269,539	6,64,692	252,228	6,62,865	— 17,311	— 1,827
Deduct lands given up	35,619	43,687	15,402	44,430	— 20,217	+ 743
Remainder ...	233,920	6,21,005	236,826	6,18,435	+ 2,906	— 2,570
Add lands taken up	18,308	41,860	16,734	45,127	— 1,574	+ 3,267
Total ...	252,228	6,62,865	253,560	6,63,562	+ 1,332	+ 697

The large decrease of A. 19,936 is nominal. As explained in my last report the area of several unsettled villages in Rajahmundry was transferred from "Ryotwar" to "Miscellaneous" in Fasli 1285 and were deducted from the former head. Hence A. 35,619 is no real account of the land actually relinquished.

8. *Cultivation and Settlement.*—The following statement shows the cultivation and settlement of the current year in comparison with the preceding year :—

Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
		RS.		RS.		RS.		RS.
Ryotwar.								
Dry	148,753	3,48,739	153,588	3,62,100	4,835	13,361	...	...
Wet	103,475	3,14,126	99,972	3,01,462	...	...	3,503	12,664
Total ...	252,228	6,62,865	253,560	6,63,562	1,332	697	...	...
Add.								
Second crop assessment	...	2,359	...	19,953	...	17,594	...	...
Additional assessment	...	...	..	...	...	...	...	...
Water-tax	...	3,49,173	...	3,44,789	...	...	...	4,384
Local Fund	...	35,028	...	35,428	...	400	...	...
Village Service Fund	...	45,627	...	45,882	...	255	...	...
Total ...	...	4,32,182	...	4,46,047	...	13,865	...	...
Grand Total ...	252,228	10,95,047	253,560	11,09,609	1,332	14,562	...	...
Remissions.								
Waste remitted	950	2,529	227	887	...	...	723	1,642
Other remissions as per Statement No. 4	...	26,293	...	27,621	...	1,328	...	...
Local Fund	...	35,028	...	35,428	...	400	...	...
Village Fund	...	45,627	...	45,882	...	255	...	...
Total ...	950	1,09,972	227	1,09,813	...	341	723	...
Remaining Periz	251,278	9,85,575	253,333	9,99,796	2,055	14,221	...	...
Add miscellaneous items as per Statement No. 5	...	4,71,713	...	4,52,265	...	...	..	19,448
Total ...	251,278	14,57,288	253,333	14,52,061	2,055	...	...	5,227

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The anicut channels were closed for the annual clearances unusually early in the year, and opened in a much shorter time than usual. The area irrigated for a first crop was somewhat less, but the re-opening of the channels at so early a date and the stimulus given to cultivation by the excessive prices obtainable caused an enormous increase in the area irrigated for the second crop.

The increase in the road and village cesses is due to the increase of second crop assessment.

Less waste was remitted in the year under notice, hence the decrease of Rupees 1,642 under that head. The causes for the increase of Rupees 1,328 and decrease of Rupees 19,448 will be explained in paragraphs 11 and 14 of this report.

9. *Principal Sources of Irrigation.*—The following statement exhibits the principal sources of irrigation, the area of Circar Ayacut and cultivation under them with the assessment and water-tax for the year under report:—

Irrigation Works.	Taluqs.	Jeroyati Ayacut. Extent.	Jeroyati Ayacut. Assessment.	Cultivation. Extent.	Cultivation. Assessment.	Water-tax.	Total.
1	2	3	4	5	6	7	8
			RS.		RS.	RS.	RS.
Anicut Channels	Rajahmundry	..	..	..	..	..	..
	Ramachendrapur	64,098	1,92,788	61,132	1,86,125	2,57,703	4,43,828
	Amlapur	33,368	84,908	26,555	66,572	1,04,966	1,71,538
	Total ..	97,466	2,77,696	87,687	2,52,697	3,62,669	6,15,366
Other natural streams ..	Rajahmundry	1,292	6,060	712	3,641	7	3,647
Tanks ..	Rajahmundry	17,243	70,440	11,286	46,370	265	46,635
	Ramachendrapur	3,330	12,513	1,653	6,140	228	6,368
	Total ..	20,573	82,953	12,939	52,510	493	53,003
Wells	Amlapur	560	2,111	250	958	..	958
Total	Rajahmundry	18,535	76,500	11,998	50,011	272	50,283
	Ramachendrapur	67,428	2,05,301	62,785	1,92,265	2,57,931	4,50,196
	Amlapur	33,928	87,019	26,805	67,530	1,04,966	1,82,496
	Total ..	119,891	3,68,820	101,588	3,09,806	3,63,169	6,82,975

No ruined tanks were made over to ryots during the year.

10. The following statement shows waste charged and remitted:—

Items.	Acres.	Assessment.
		RS.
Waste charged—		
Fasli 1285	59,672	91,849
Do. 1286	63,067	98,403
Waste remitted—		
Fasli 1285	950	2,529
Do. 1286	227	887

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The sum of Rupees 330 charged on acres 75 was remitted in the Rajahmundry Taluq and the rest in the Ramchendrapur Taluq.

11. *Remissions.*—The following statement will exhibit the remissions granted other than those treated of in the above paragraph :—

Items.	Particulars.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5	6
Occasional	1. Loss of crop	1,800	9,115	7,315	..
	2. Difference of wet and dry assessment on wet lands cultivated with dry crops	4,045	3,301	..	744
	Total ..	5,845	12,416	6,571	..
Ordinary	1. Washed away by the river	530	419	..	111
	2. Taken up by Public Works Department	498	322	..	176
	Total ..	1,028	741	..	287
Fixed	1. Local-cess at 2 per cent. included in the assessment	13,118	13,202	84	..
	Grand Total ..	19,991	26,359	6,368	..
	Tirva jastee remission— *vide* paragraph 15	6,302	1,262	..	5,040
	Total ..	26,293	27,261	1,328	..

The remissions on account of the loss of crop were granted in the three taluqs as per margin, especially for crops under tanks in upland villages. Of the sum of Rs. 8,640, Rs. 254 were on account of the loss of dry crops in the Rajahmundry Taluq for which special sanction had been obtained. The decrease under occasional does not call for explanation.

	RS.
1. Rajahmundry	8,640
2. Ramachendrapur	335
3. Amlapur	140
Total ..	9,115

12. The following statement shows the cultivation of sugar-cane, indigo, and cotton :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
		RS.		RS.		RS.		RS.
Sugar-cane ...	359	1,642	395	1,796	36	154	...	...
Cotton	641	1,019	1,240	2,018	599	999	...	...
Indigo	1,056	2,013	1,284	3,174	228	1,161	...	...

The increase of sugar-cane cultivation is chiefly in the Rajahmundry Taluq and that of cotton in the Rajahmundry and Almapur Taluqs. Indigo is cultivated in the Rajahmundry and Amlapur Taluqs, and the increase is due to the rise of the price for the article.

13. *Revenue from all Sources.*—The following is a comparative statement of the entire demand of the Sub-division :—

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Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS	RS.	RS.
1. Permanently-settled	99,528	99,498	...	30
2. Jodi and Quit-rent on Shrotriem villages	5,461	5,461	...	...
3. Ryotwar	9,85,575	9,99,796	14,221	...
4. Miscellaneous Items	4,71,713	4,52,265	...	19,448
Total ...	15,62,277	15,57,020	...	5,257
Particulars.				
1. Rajahmundry	1,60,300	1,47,960	...	12,340
2. Ramachendrapur	8,11,238	8,39,611	28,373	...
3. Amlapur	5,90,739	5,69,449	...	21,290
Total ...	15,62,277	15,57,020	...	5,257
Abkari ...	1,00,521	83,228	...	17,293
Stamps ...	1,10,163	1,03,076	...	7,087
Grand Total ...	17,72,961	17,43,324	...	29,637

	RS.	A.	P.
Vivavilipalem	2	3	10
Vegayamapeta	27	13	0
Total ..	30	0	10

The decrease of Rupees 30 under "Permanently-settled" is attributable to a deduction having been made in the peishcush of the estates noted in the margin on account of lands taken up for public works under the authority of Government Proceedings, dated 30th October 1876, No. 2,481.

The increase and decrease under Ryotwar for the three taluqs is—

	Increase.	Decrease.
	RS.	RS.
Rajahmundry	...	9,163
Ramachendrapur	24,742	...
Amlapur	...	1,358
	14,221	...

The necessity for increased remissions in the dry taluq of Rajahmundry explains the falling off in that taluq.

In Ramachendrapur, as already explained, there was an unusually large area irrigated for a second crop, and the sums remitted were less than in the previous year.

The large decrease under Abkari is from the necessity of resale of the farm of the Rajamundry Taluq in conseqnence of the death of the Arrack Contractor.

The decrease under Miscellaneous items will be explained in the following paragraph.

14. *Miscellaneous Items.*—The following statement shows the variations in the Miscellaneous items as compared with the preceding year:—

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Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
1. Jodi and Quit-rent in Government Villages and Zemindari and Proprietory villages	1,03,907	1,03,822	...	85
2. Water-tax on Inams, &c.	2,30,219	2,35,609	5,390	...
3. Rent on Lankas	98,060	83,609	...	14,451
4. Assessment on Ashalminha lands ...	1,965	708	...	1,257
5. Do. on unassessed zeroyati lands	3,036	2,721	...	315
6. Tax on trees in Ashalminha lands ...	6.290	6,279	...	11
7. Process Service Fund	7,876	2,284	...	5,592
8. Sale of Ashalminha lands	1,934	382	...	1,552
9. Water-tax on lands irrigated for 2nd crop in the previous year...	6,060	7,014	954	...
10. Rent of unsurveyed villages	6,395	6,395	...	...
11. Sundry items	5,971	3,442	...	2,529
Total ...	4,71,713	4,52,265	...	19,448

The decrease under No. 1 is the quit-rent of Inams either voluntarily relinquished or taken up for public works.

The increase in the second item is chiefly in the Ramachendrapur Taluq, and is the result of extended cultivation in the Ramachendrapur Taluq rendered possible by keeping the channels closed for as short a period as was possible.

The sums offered for the lankas was considerably less than in the previous year. These lankas were damaged by heavy freshes in September 1875. Some were covered with sand and others in great part washed away. The decrease in the Item No. 4 is owing to a smaller extent of land having been encroached upon and to the discontinuance of the practice of charging prohibitory assessment without strong reasons for doing so.

The decrease in the Items Nos. 5, 6, and 8 does not call for remark as they are of a fluctuating nature.

The high prices enabled the ryots to meet the demands on them with punctuality, and there was less necessity to resort to Act II of 1864.

The decrease in Item No. 11 chiefly occurred from two causes: (1) the commission of the estates under the management of the Court of Wards was not adjusted in the year under report; (2) several cases of Inams under attachment for non-appearance of the Inamdars were finally disposed of.

15. *Remissions of Water-tax.*—The following statement shows the particulars of remission granted under this head:—

Items.	Rajahmundry.		Ramachendrapur.		Amlapur.		Total.		
	Government lands, Ryotwar.	Inam &c., lands, Miscellaneous.	Government lands, Ryotwar.	Inam &c., lands, Miscellaneous.	Government lands, Ryotwar.	Inam &c., lands, Miscellaneous.	Government lands, Ryotwar.	Inam &c., lands, Miscellaneous.	Total.
1	2	3	4	5	6	7	8	9	10
1. On account of loss of crop ...	...	...	618	490	507	10	1,125	500	1,625
2. Do. of total waste ...	...	...	30	18	...	...	30	18	48
3. On lands taken up for Canals, &c.	...	...	16	8	8	24	24	27	51
4. On lands washed away by the River.	...	...	...	...	26	...	26	...	26
5. Water-tax remitted on wet lands not irrigated but cultivates dry.	...	...	8	7	...	...	8	7	15
6. Water-tax on unirrigated portions of wet fields subdivided but not sanctioned.	...	...	...	...	48	15	48	15	63
Total ...	...	...	672	513	589	49	1,261	562	1,823

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16. The following is a comparative statement of collections in the Sub-division :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease
	Arrear.	Current.	Total.	Arrear.	Current.	Total.		
1	2	3	4	5	6	7	8	9
Permanently-settled ...	1,963	97,692	99,655	1,836	97,331	99,167	...	488
Shrotriem	155	5,347	5,502	127	5,430	5,557	55	...
Ryotwar	21,484	9,68,750	9,90,234	19,460	9,81,349	10,00,809	10,575	...
Miscellaneous	28,588	4,52,025	4,80,613	24,496	4,23,558	4,48,054	...	32,559
Total Land Revenue ...	52,190	15,23,814	15,76,004	45,919	15,07,668	15,53,587	...	22,417
Abkari	10,488	81,038	91,526	19,777	73,653	93,430	1,904	...
Income-tax	...	...	...	718	...	718	718	...
Stamps	...	1,10,168	1,10,168	...	1,03,076	10,376	...	7,087
Grand Total ...	62,678	17,15,015	17,77,693	66,414	16,84,397	17,50,811	...	26,882

The increase of Rupees 10,575 under Ryotwar is chiefly because there was an increase in the demand of water-tax of second crop in the Ramachendrapur Taluq. The large decrease of Rupees 32,559 under Miscellaneous is principally due to the fall of demand in the miscellaneous items as explained in paragraph 14 of this report. The increase of Rupees 1,904 under Abkári is because there was a large arrear at the commencement of Fasli 1286.

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17. *Old Arrears.*—The following statement exhibits the old arrears :—

Taluqs.	Balance.	Of which classed Recoverable.	Doubtful.	Irrecoverable: By Death.	Irrecoverable: By Desertion.	Irrecoverable: By Poverty.	Irrecoverable: By other Causes.	Irrecoverable: Total.	Amount Recommended for Remission in Fasli 1285.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1285	4,431 0 0	1,712 1 2	1,763 2 6	..	..	355 9 6	600 2 10	955 12 4	..	955 12 4
1284	4,101 2 8	877 0 8	1,204 8 3	..	..	834 8 8	193 11 6	1,028 4 2	991 5 7	2,019 9 9
1283	1,047 4 3	177 0 3	454 8 11	..	..	50 13 9	68 15 11	119 13 8	295 13 5	415 11 1
1282	961 14 6	252 13 6	372 3 7	..	..	86 0 0	42 11 11	128 11 11	208 1 6	336 13 5
1281	707 4 11	242 7 4	56 11 1	..	..	8 8 7	308 9 5	317 2 0	91 0 6	408 2 6
1280	539 11 8	68 1 9	38 15 9	..	..	..	..	..	432 10 2	432 10 2
1279	178 10 0	68 8 2	..	..	..	..	..	..	110 1 10	110 1 10
1278	803 9 11	5 9 0	789 4 11	..	..	..	..	..	8 12 0	8 12 0
1277	4 6 0	..	..	..	..	..	..	..	4 6 0	4 6 0
1276	66 2 4	..	66 2 4	..	..	..	..	..	..	..
1275	..	..	..	..	..	..	..	..	..	..
1274	3,733 11 1	32 10 11	1,487 3 8	..	..	..	1,655 14 10	1,655 14 10	557 14 1	2,213 12 11
1273	194 1 10	..	72 6 6	..	..	..	121 11 4	121 11 4	..	121 11 4
1272	9 1 3	..	9 1 3	..	..	..	..	..	..	..
Total ..	16,778 0 5	3,436 4 9	6,314 4 4	..	..	1,335 8 6	2,991 13 9	4,327 6 3	2,700 1 1	7,027 7 4
Particulars.										
Shrotriem Jodi	6 2 0	..	..	..	..	..	6 2 0	6 2 0	..	6 2 0
Ryotwar	6,801 14 1	2,043 1 7	2,486 4 4	..	..	689 11 2	612 9 4	1,302 4 6	970 3 8	2,272 8 2
Miscellaneous	9,970 0 4	1,393 3 2	3,828 0 0	..	..	645 13 4	2,373 2 5	3,018 15 9	1,729 13 5	4,748 13 2
Ferry Rents.										
Fasli 1277..	688 4 0	..	..	..	..	..	..	..	688 4 0	688 4 0
Grand Total ..	17,466 4 5	3,436 4 9	6,314 4 4	..	..	1,335 8 6	2,991 13 9	4,327 6 3	3,388 5 1	7,715 11 4

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The balance under arrears at the commencement of the fasli was Rupees 62,697-6-6 under land revenue, of which Rupees 37,608-11-11 were collected and Rupees 8,310-10-2 remitted under orders of Government, dated 2nd September 1875, No. 1,314, and 5th July 1876, No. 901. The balance to be accounted for is therefore Rupees 16,778-0-5 and is classed as follows:—

	RS.	A.	P.
Recoverable	3,436	4	9
Doubtful	6,314	4	4
Irrecoverable	7,027	7	4
Total ...	16,778	0	5

Measures have been adopted for the realization of the recoverable balance. The doubtful balance of Rupees 6,314-4-4 is chiefly water-tax charged on Zemindari lands claimed as usual wet and held in abeyance pending disposal of claims. Inquiries are in progress The irrecoverable balance is Rupees 7,027-7-4, of which Rnpees 2,700-1-1 were recommended for remission last year and the reasons for classing the remainder, viz., Rupees 4,327-6-3, as such are as follows:—

	RS.	A.	P.
Due by paupers having neither movable nor immovable property ...	1,335	8	6
Amount surcharged	906	12	2
Quit-rent on Inams relinquished by holders and incorporated with zeroyati	263	3	9
Assessment of lands taken up for public works	19	11	7
Water-tax demanded on Zemindari lands claimed as usual wet and treated as such	1,787	10	2
Assessment on the deficiency found in the survey area	14	8	1
	4,327	6	3

I request that you will obtain sanction for writing off the above balance of Rupees 4,327-6-3. The balance of Rupees 688-4-0 under ferry-rents was already recommended to be written off.

18. Arrears of local and village cesses —

Items.	Faslis.	Balance.			Recoverable.			Doubtful.			Irrecoverable.		
1	2	3			4			5			6		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Local-cess.	1285	293	2	4	187	14	8	51	5	5	53	14	3
	1284	195	12	6	43	3	10	38	13	8	113	11	0
	1283	184	11	2	37	11	8	7	5	2	139	10	4
	1282	2,904	3	9	0	12	1	13	0	2	2,890	7	6
	1281	161	13	3	49	5	8	103	0	0	9	7	7
	1280	2	2	3	...			...			2	2	3
	1279	5	15	0	0	3	4	...			5	11	8
	1278	1	1	10	...			1	1	10	..		
	Total ...	3,748	14	1	319	3	3	214	10	3	3,215	0	7
Village-cess	1285	502	9	9	207	6	5	71	15	6	223	3	10
	1284	443	4	7	65	10	7	185	4	6	192	5	6
	1283	159	3	1	16	15	0	4	5	4	137	14	9
	1282	35	13	11	0	10	9	11	10	6	23	8	8
	1281	5	11	7	...			...			5	11	7
	1280	0	9	7	0	9	7	...			...		
	Total ...	1,147	4	6	291	4	4	273	3	10	582	12	4

The balance of local-cess is Rupees 3,748-14-1 and is classed as follows:—

	RS.	A.	P.
Already recommended for remission ...	* 3,041	7	6
Recoverable	319	3	3
Doubtful	214	10	3
Classed this year as irrecoverable ...	173	9	1
Total...	3,748	14	1

	RS.	A.	P.
*As per last year's report ...	3,044	0	7
Since collected	2	9	1
	3,041	7	6

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The following are the particulars of the amount classed as irrecoverable :—

	RS.	A.	P.
Due by a deceased person without property	0	2	7
Due by deserts who left no property	0	6	7
Due by paupers	50	9	1
Amount erroneously demanded	77	11	9
Demanded on Inams relinquished	41	14	10
Do. on lands taken up for public works	2	12	3
Total ...	173	9	1

Village-cess.—The balance of village-cess is Rupees 1,147-4-6 and is classed as follows :—

	RS.	A.	P.
Recoverable	291	4	4
Doubtful	273	3	10
Irrecoverable	582	12	4
Total ...	1,147	4	6

The following are the particulars of the amount classed as irrecoverable :—

	RS.	A.	P.
Due by paupers	82	12	4
Amount erroneously demanded	48	4	2
Demanded on land taken up for village-site	4	0	0
Do. on Inams relinquished	447	11	10
Total ...	582	12	4

19. Processes under Act II of 1864 were issued in 292 villages against 9,403 individuals for the recovery of Rupees 1,91,890. Value of property attached amounted to Rupees 53,332. Of this, property estimated Rupees 12,920 was actually sold for Rupees 13,122.

	RS.
Movable property	10,821
Immovable do.	2,301
Total ...	13,122

20. The village and taluq accounts are, so far as I have seen, correct.

21. The Sub-Collector's Dresser was employed while on circuit in vaccinating persons in the villages visited.

22. No applications have been received for the Sub-division of enfranchised whole Inam villages under the notification contained in Board's Circular No. 15 of 1868.

23. The statements of agricultural statistics, average crop, &c., have already been forwarded to your office.

24. *Conduct of Subordinates.*—Baru Raja Rao, the permanent Sub-Sheristadar, was away on other duty for the greater part of the year either as Huzur Sheristadar or as Additional Deputy Collector, and it has not been easy adequately to supply his place. With the rest of the office I am quite satisfied, and they have got through the very heavy work that devolves on them in a most creditable way. The present Tahsildar of Rajahmundry joined only three months before the close of the fasli. He is a conscientious hard-working man and has my entire confidence. I have nothing to say in favor of the Tahsildars of Ramachendrapur and Amlapur. As for Ramachendrapur I have no hesitation in saying that the public business would be much better served if there were no Tahsildar at all, since all the present incumbent does is to detain and hinder work. He takes no interest in his work, and I should be puzzled to pick out any one branch of his duties of which he knows anything. As a Magistrate he is as obstructive and indolent as he is as a Tahsildar. He punctually draws Rupees 250 per mensem, and with considerably less punctuality initials such papers as are placed before him. More than this he does not attempt to do. The Tahsildar of Amlapur can do good work if he chooses, and did choose to do so in Fasli 1285 when he had a character to retrieve and promotion to look for. I have been much disappointed with him during Fasli 1286.

RAJAHMUNDRY,
26th September 1877.

(Signed) J. KELSALL,
Acting Sub-Collector.

Exd. W. J. Lewis.

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SETTLEMENT REPORT

OF

KISTNA.

I HAVE the honor to report on the Settlement of the District for Fasli 1286 and to submit the usual statements (will follow) together with the Sub-Collector's Report.

2. *No. 1—Statement showing the Places where the Jamabundy was conducted.*—I settled the Bandar and Repalli Taluqs; the Sub-Collector Sattenapalli, Guntoor, and Bapatla Taluqs; the Acting Head Assistant Collector Bezwada and Nandigama Taluqs; the Assistant Collector Gudivada Taluq; and the General Deputy Collector Narasarowpett, Vinukonda, and Palnad Taluqs. Each was settled within its limits, and the settlement of the whole district was completed by the end of June.

3. In the year under report the settlement rates were introduced into Swerna village.

4. *Variation in the Number and Tenure of Villages.*—There is a decrease of two villages under Ryotwari tenure. Lellapudi, a village in Gudiwada Taluq, was enfranchised by the Inam Commissioner and was consequently transferred to Inam. Kottapalli, a depopulated village of the same taluq, had been treated as a separate village in the accounts. It had no ayacut and was so situated in the heart of the Collair lake that it had been always under submersion. Its retention as a separate village in the accounts being of little or no use it was ordered to be treated as part of Collair Poramboke attached to an adjacent island.

5. The decrease in the number of puttas as contrasted with that of the last year is the result of the extensive relinquishments presented for the fasli under report and due to the bad season.

6. *Season.*—The average fall of rain during Faslis 1285 and 1286 is compared in the annexed table:—

Months.	Fasli 1285.		Fasli 1286.		Difference.	
	INCHES.	CENTS.	INCHES.	CENTS.	INCHES.	CENTS.
April	...	10	...	5	...	5
May	1	30	1	1	...	29
June	2	...	3	69	+ 1	69
July	4	80	2	92	— 1	88
August	8	...	6	1	— 1	99
September	7	40	2	42	— 4	98
	23	60	16	10	— 7	50
October	9	40	...	24	— 9	16
November	...	30	...	44	...	14
December	...	10	...	...	...	10
January	...	...	...	70	...	70
February	...	...	...	48	...	48
March	...	5	2	70	+ 2	65
	9	85	4	56	— 5	29
Total ...	33	45	20	66	— 12	79

The season was on the whole a very bad one, notwithstanding that it commenced well. The monsoon set in in May, and the fall of rain during the succeeding months till August was nearly up to the average; after that there were but the very scantiest falls of rain. The fall of

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rain in March was unusual and of no use whatever for cultivation. The rain that fell during the whole year under report was only inches 20·66 against 33·45 in the last year and against an average of 35·57 for the last eleven years. The upland tanks were almost all empty.

7. The Kistna did not receive its usual freshes. The highest fresh occurred on the 1st August and was 1′ 6·9″ feet over the crest of the aniout. The river-fed tanks in Divi Division were most of them empty, but some received an indifferent supply and some few a full supply. Some of those that were filled were breached, and there was also some damage done to crops in a few villages of Repalli Taluq and of Devarakota and Vallur Zemindaries by the overflow of the river. After September the river remained low, and there was considerable anxiety in supplying water for all the Delta crops.

8. The early dry crops suffered seriously from drought, especially in places where no source of irrigation was available. The later crops were for the most part but indifferent. A large extent of dry land was also left waste.

The yield of rice under the Kistna canals was on the whole fair while under the upland tanks and many of the Divi tanks nearly all cultivation was a failure. A large extent of wet land was also left waste owing to deficiency of water. In places dry crops were raised in some of the wet lands so left waste.

9. *Sanitary Condition.*—The total mortality shows a striking increase when compared with that of the previous year, most of it was from cholera, which was of a severe type. It was brought by the famishing wanderers from other districts and spread over almost all the taluqs. The total deaths of the year under report exceed the average of the three previous years by 10,232, but this is not due to deaths of persons of the district entirely. Bordering as it was on the districts, Nellore and Kurnool, the district was crowded with wanderers of all sorts.

Names of Diseases.	Fasli 1285.	Fasli 1286.	Difference.
Cholera	2,841	11,053	+ 8,212
Small-pox	501	1,190	+ 689
Fever	11,093	10,834	— 259
Other causes	11,183	11,279	+ 96
Total ..	25,618	34,356	+ 8,738

10. *No. 2—Statement showing the average Prices of Grain.*—Prices ruled very high. Up to September the rise was gradual, but in October they rose with a bound from 41 to 71 per cent. above the average of the previous ten years. The price of food grain in the district is generally lower comparatively than the price in any other of the districts that have suffered by the famine and therefore the pressure of high prices was comparatively more felt.

The chief distress was in Vinukonda and Narasarowpett, but the poor of other taluqs in the Guntoor portion of the district suffered considerably; and in fact throughout the district there has been very much hardship suffered most uncomplainingly and with a praiseworthy patience by the poor.

11. *Statement of Ryots' Holdings and Cultivation.*—The fluctuation in the holdings of the year under report is shown in the subjoined abstract:—

Items.	Extent.	Assessment.	Water-tax.	Total.
		RS.	RS.	RS.
1. Occupation of Fasli 1285	1,825,460	28,83,892	6,93,757	35,77,649
2 Deduct lands given up	115,825	1,75,910	1,74,055	3,49,965
3. Remainder	1,709,635	27,07,982	5,19,702	32,27,684
4. Add lands taken up	96,296	1,47,296	1,44,143	2,91,439
5. Occupation of Fasli 1286	1,805,931	28,55,278	6,63,845	35,19,123
6. Difference between Nos. 1 and 5...	—19,529	— 28,614	— 29,912	— 58,526

12. There is a decrease in the area of putta holdings of acres 19,529, assessed at Rupees 58,526. This is believed to be due to the low prices that prevailed in the latter end of Fasli 1285, and chiefly to the badness of the early season.

13. There is a striking increase in the waste land, the assessment of which was remitted in consequence of the exceptional circumstances of the year. The form below includes dry and wet. In regard to dry remission the Board have accorded the necessary sanction in Proceedings, No. 1,020, dated 3rd March 1877. In all taluqs except Narasarowpett and Vinukonda remission was granted for the dry lands left entirely waste owing to the failure of rains, and the waste left for pasture or fallow was invariably charged; while in Narasarowpett and Vinukonda Taluqs, which suffered more than any others, and where the ryots are very poor, the assessment of all the dry lands that were left waste was remitted. The necessity for grant-

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ing remission on the latter was explained in my letter, No. 2,393, dated 25th October 1877, to the Board:—

Faslis.	Waste remitted.			
	Extent.	Assessment.	Water-tax.	Total.
		RS.	RS.	RS.
1285	13,317	24,557	45,829	70,386
1286	143,584	2,24,514	39,219	2,63,733
Difference ..	+ 130,267	+ 1,99,957	— 6,610	+ 1,93,347

The remission on wet land left waste was granted in conformity with the rules laid down in Board's Standing Order. The extent charged consists of lands left fallow, and those left waste either from the neglect of the ryot or for pasture.

Faslis.	Waste charged			
	Extent.	Assessment.	Water-tax.	Total.
		RS.	RS.	RS.
1285	338,482	4,94,437	11,937	5,06,374
1286	394,819	6,11,620	20,845	6,32,465
Difference ...	+ 56,337	+ 1,17,183	+ 8,908	+ 1,26,091

14. The subjoined statement compares the settlement of Faslis 1285 and 1286.

Items.	Fasli 1285.		Fasli 1286.		Difference.	
	Extent.	Assessment.	Extent	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	1,621,921	24,34,760	1,485,875	22,38,838	— 136,046	—1,96,922
Wet	187,222	4,23,575	176,472	3,91,926	— 10,750	— 31,649
Total ...	1,812,143	28,59,335	1,662,347	26,30,764	—149,796	—2,28,571
Second crop assessment	...	373	...	1,593	...	+ 1,220
Water-tax	...	6,98,672	...	6,86,977	...	— 11,695
Land-cess ...		2,42,427	...	1,59,418	...	— 83,009
Village Service Fund.	...	1,09,660	...	1,06,886	...	— 2,774
Total ...	...	39,10,467	...	35,85,638	...	— 3,24,829
Deduct Remissions.						
Land-cess	...	2,42,427	...	1,59,418	...	— 83,009
Village Service Fund.	...	1,09,660	...	1,06,886	...	— 2,774
Other remissions as per Statement No. 4.	...	1,45,032	...	4,67,446	...	+ 3,22,414
Total ...	...	4,97,119	...	7,33,750	...	+ 2,36,631
Remaining beriz ...	...	34,13,348	...	28,51,888	...	— 5,61,460
Add miscellaneous items	...	3,76,217	...	4,10,584	...	+ 34,367
Total	...	37,89,565	...	32,62,472	...	—5,27,093

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15. There is a decrease of Rupees 5,61,460 under Ryotwar revenue, and an increase of Rupees 34,367 under Miscellaneous revenue.

16. The decrease is due to the cause already detailed, the very bad season.

17. The increase under second crop assessment is due to the exertion of the people, who in the fear of the famine and with the prospect of high prices made cultivation that in ordinary years they will not trouble themselves with. There was a most unusual cultivation of raggy as a second crop.

18. The decrease in the water-tax is the result of the extensive relinquishments made.

19. In previous years the Road Fund of Zemindaries and Inams has been included in the Statement No. 3; for the current year it is omitted, as column 51 of the statement provides for the entry of the cess on Government lands alone; hence the decrease under land-cess.

20. The decrease in the Village Service Fund is due to the extensive relinquishments of land.

21. *Enclosure B.*—The annexed abstract shows the cultivation of special products :—

Items.	Fasli 1285.	Fasli 1286.	Difference.
Cotton	229,583	211,619	— 17,964
Indigo	43,052	29,169	— 13,883
Total ...	272,635	240,788	— 31,847

22. The decrease is due to the unfavorable character of the season.

23. *Enclosure C.*—There are no lands under progressive cowle.

24. *Enclosure D.*—No remission for partial waste was granted.

25. The subjoined statement shows the principal sources of irrigation and the ayacut and cultivation under them :—

Sources of Irrigation.	Ayacut.		Cultivation.		Deduct remissions.	Remainder.
	Land.	Assessment.	Land.	Assessment.		
	ACS.	RS.	ACS.	RS.		RS.
Anicut Channels ...	211,249	12,00,546	144,061	8,56,094	54,668	8,01,426
Godavery Canal ...	20,928	1,04,708	4,082	20,740	2,782	17,958
Collair Lake... ...	22,559	86,327	54	216	48	168
Tanks, &c.	46,546	2,18,333	25,233	1,23,657	84,833	38,824
Hill Streams and spring Channels...	4,593	30,977	3,042	15,845	2,760	13,085
Total ...	305,875	16,40,891	176,472	10,16,552	1,45,091	8,71,461

26. A statement of ruined tanks surrendered to private persons is subjoined. No tanks were surrendered during this fasli :—

Taluqs.	Ayacut.		Cultivation.		Deduct remissions.	Remainder.
	Land.	Assessment.	Land.	Assessment.		
	ACS.	RS. A. P.	ACS.	RS. A. P.		RS. A. P.
Guntoor	61	182 2 1	61	182 2 1	...	182 2 1
Palnad	65	163 5 0	65	163 5 0	...	163 5 0
Sattenapalli	17	42 11 0	17	42 11 0	...	42 11 0
Nandigama	122	306 8 4	122	306 8 4	...	306 8 4
Vinukonda	13	34 7 0	13	34 7 0	...	34 7 0
Total ...	278	729 1 5	278	729 1 5	...	729 1 5

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27. *No. 4—Statement showing the Particulars of Remissions.*—The items of remissions under which there are noticeable fluctuations as compared with the previous year are explained below.

28. *Loss of Produce.*—The large remission, 8,44,045 Rupees, was rendered necessary by the badness of the season already detailed. The difference between that of this and last fasli is 3,31,589 Rupees.

With regard to remission for the loss of dry crops necessary sanction was accorded in the Board's Proceedings, No. 1,020, dated 3rd March 1877.

29. In the three taluqs of the Vinukonda Division and in the Gudivada Taluq remissions granted in some cases were subsequently found contrary to the rules, and I have ordered the respective divisional officers to revise them. When the result is reported the subject will be dealt with separately.

In Repalli Taluq more wet remission will have to be given. I refused it where some lands had been left uncultivated pending a reference to the Engineer as to the reason for no water being given, and am still awaiting his answer.

30. *Land Flooded*—The remission for lands flooded was Rupees 39,219. This represents the water-tax of wet waste remitted in the Delta Taluqs. The reason for the decrease of Rupees 6,610 is that less remission was found necessary than in the previous year.

31. *Taragati Remission.*—The decrease of Rupees 39 is due to the fact that the lands were held on putta, which year by year is brought more close to the settlement rate. (The settlement rates are shown.)

32. *Vandra of Swerna.*—As the settlement rates were introduced in Swerna in the year under report all Vandras, other than those of Curnams, were charged and those of Curnams were included under Vandra to village officials. Hence the decrease of Rupees 1,086.

33. *Salaries and Russums of Curnams.*—The decrease of Rupees 603 occurs in Palnad Taluq and is due to the falling off in the beriz caused by large remission and relinquishment.

34. *Special Remission to Curnams* The decrease of Rupees 93 is due to the relinquishment by certain Curnams entitled to Bad Inams of the lands on which they are claimed

35. *Vandra to Village Officials.*—The increase of Rupees 71 is due to the Vandra of Swerna Curnams having been included under this head, and to a slight increase in the cultivation of land occupied by the Curnams of some other villages.

36. *Bad Inam.*—This is a deduction allowed to certain individuals in Gudivada Taluq in the assessment of lands occupied by them and is resumable on their deaths. In the year under report there were a few cases of deaths, and hence the decrease of Rupees 20.

37. *Fees to Village Servants and Land-cess.*—There is a decrease of Rupees 565 under fees to village servants and of Rupees 214 under land-cess owing to extensive relinquishments.

38 The aggregate remission is Rupees 3,86,010 in the year against Rupees 62,085 in the previous year showing an increase of Rupees 3,23,925.

39. *No. 5—Statement showing the demand, collection, and balance of Miscellaneous items.*—The items in which large fluctuations have occurred are explained below.

40. *No. 1—Jody on Sundry Inams.*—The increase of Rupees 7,513 is especially due to the assessment charged in the year under report on the excess found in minor Inams in accordance with Board's Standing Order, No. 173.

41. *No. 13—Grazing tax or Grass rent.—No. 14, Rent on Gardens and Topes.*—The decrease of Rupees 3,198 is due to less competition.

42. *No. 37—Rent of Islands situated in Rivers.*—The reason for the increase of Rupees 10,167 is that a large extent of new accretions was sold in the year under report.

43. *No. 56—Revenue Process Service Fees.*—The decrease of Rupees 1,457 is the result of a reduction in the rates of fees for the services of processes under Act II of 1864.

44. *No. 47—Water-tax on Zemindaries and Inam Lands.*—The increase of Rupees 19,961 is attributable to extended wet cultivation, and hence increased water-tax in the Delta Zemindaries still unsettled at the close of the previous fasli having been brought to account during fasli 1286, and also to the dry crops in the Deltaic portions having been watered to a large extent.

45. On the whole the revenue derived from Miscellaneous items in Fasli 1286 as compared with that of the previous faslis shows a net increase of Rupees 34,368 in land revenue and decrease of Rupees 826 in other items.

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46. *No. 6, Statement showing the demand, collection, and balance of Zemindaries, &c.*—The marginal figures show the arrears of Peishcush and Shrotriem on Zemindaries and Inam villages, subsequent collection, and the amount to be written off. The balance will be collected as soon as possible.

	RS.
Amount at the end of Faslis	38,481
Deduct subsequent collections	18,136
Balance ..	20,345
Deduct the amount sanctioned to be written off ..	..
Deduct the amount recommended to be written off.	143
* Balance ..	20,202
	RS.
* Of Fasli 1286	18,457
Of former Faslis	1,745

47. *No. 7, Statement showing the demand, collection, and balance of all sources of Revenue.*—A comparison of the entire revenue demand of Faslis 1285 and 1286 is exhibited in the following abstract.

Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Peishcush on permanently settled estates	2,96,385	2,96,135	— 250
Jodi and quit-rent on Shrotriem and Inam villages.	33,011	32,979	— 32
Ryotwar	34,13,349	28,51,888	— 5,61,461
Miscellaneous	3,76,217	4,10,584	+ 34,367
Total ...	41,18,962	35,91,586	— 5,27,376
Sundry Sources.			
Abkári	2,59,887	2,41,698	— 18,189
Income Tax*	1	...	— 1
Salt	8,90,284	8,64,466	— 25,818
Sea Customs	8,897	14,527	+ 5,630
Stamps	1,71,474	1,63,946	— 7,528
Total ...	13,30,543	12,84,637	— 45,906
Grand Total ...	54,49,505	48,76,223	— 5,73,282

48. *Peishcush.*—The decrease is due to the reduction of Peishcush on the Zemindari of Chevendra on account of lands taken up for public purposes—*Vide* G.O., No. 1,232, dated 26th March 1877.

49. *Jodi and Quit-rent on Inam Villages.*—The quit-rent on Vemaveram Agraharam, Gudivada Taluq, has been reduced on account of certain lands taken up for public purposes under G.O., No. 491, dated 8th April 1876. Hence the decrease.

50. *Ryotwar and Miscellaneous.*—Explanations for the fluctuations under Ryotwari and Miscellaneous have been given in paragraphs from 11 to 45.

51. *Abkári.*—The reason for the decrease is that the arrack rents of eight taluqs, which were purchased by M. Vencataswami Nayudu, were cancelled under Board's Proceedings, No 1,641, dated 26th June 1876, and resold for a sum less than that offered in the first sale.

52. *Salt.*—The decrease occurred chiefly in the sales at Chinna Ganjam station. The reason is that the Brinjaries did not resort to this district as usual owing to the famine and difficulty of feeding their cattle. Besides this the demand for Kistna salt in Hyderabad is falling, now that Bombay can send it by rail.

53. *Sea Customs.*—The increase is especially due to large exportations of grain to Jaffna in Ceylon.

54. *Stamps.*—The decrease is due to the famine.

55. A comparison of the collections of Faslis 1285 and 1286 from all sources of revenue is given below:—

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Items.	Collections in Fasli 1285.			Collections in Fasli 1286.			Difference.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
Land Revenue	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled	1,00,971	2,84,091	3,85,062	12,391	2,68,573	2,80,964	— 1,04,098
Shrotriem Jodi	3,737	29,166	32,903	3,207	24,159	27,366	— 5,537
Ryotwar	1,54,431	32,80,263	34,34,694	77,958	23,66,733	24,44,691	— 9,90,003
Miscellaneous	39,301	3,32,879	3,72,180	44,605	2,55,433	3,00,038	— 72,142
Total ...	2,98,440	39,26,399	42,24,839	1,38,161	29,14,898	30,53,059	— 11,71,780
Extra Sources.							
Abkári	14,232	2,19,014	2,33,246	39,291	1,78,719	2,18,010	— 15,236
Income Tax	..	1	1	...	...	...	— 1
Salt	...	8,90,284	8,90,284	...	8,64,466	8,64,466	— 25,818
Sea Customs	...	8,897	8,897	...	14,527	14,527	+ 5,630
Stamps		1,71,474	1,71,474	...	1,63,946	1,63,946	— 7,528
Total ...	14,232	12,89,670	13,03,902	39,291	12,21,658	12,60,949	— 42,953
Grand Total ...	3,12,672	52,16,069	55,28,741	1,77,452	41,36,556	43,14,008	— 12,14,733

56. *Permanently Settled.*—The fasli under report commenced with a very small arrear to be collected, while the previous fasli commenced with heavy arrears. Hence the decrease in the collections.

57. *Shrotriem Jodi, Ryotwar, and Miscellaneous.*—The decrease is due to—

(1.) The difficulty of collections in the taluqs which suffered from the unfavorable character of the season.

(2.) The late settlement of some of the taluqs.

58. *Abkari.*—The decrease is attributable especially to the famine. The Revenue Board have in their Proceedings, No. 4,039, dated 30th August 1877, allowed time to the renters for the payment of arrears.

59. *Salt, Sea Customs, and Stamps.*—The causes of the fluctuation have been explained in paragraphs 52, 53, and 54.

60. The demand, collection, and balance of all sources of revenue are shown in the subjoined abstract:—

Items.	Demand.	Collection within the Fasli.	Balance.	Subsequent collections up to end of October 1877.	Balance.
	RS.	RS.	RS.	RS.	RS.
Permanently Settled	2,96,135	2,68,573	27,562	14,357	13,205
Shrotriem Jodi	32,979	24,159	8,820	3,568	5,252
Ryotwar	28,51,888	23,66,733	4,85,155	2,46,751	2,38,404
Miscellaneous	4,10,584	2,55,433	1,55,151	49,688	1,05,463
Total ..	35,91,586	29,14,898	6,76,688	3,14,364	3,62,324
Abkári	2,41,698	1,78,719	62,979	33,564	29,415
Income Tax			...	.	...
Salt	8,64,466	8,64,466	...	...	...
Sea Customs	14,527	14,527	...	...	...
Stamps	1,63,946	1,63,946	...	...	...
Total	12,84,637	12,21,658	62,979	33,564	29,415
Grand Total ...	48,76,223	41,36,556	7,39,667	3,47,928	3,91,739

61. The total beriz is Rupees 48,76,223, and the balance, after deducting the collection during and subsequent to the fasli, is Rupees 3,91,739.

62. *No. 8—Statement showing the Collection of Arrears.*—The subjoined abstract shows the demand, collection, and balance of arrears up to Fasli 1285.

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Items.	Demand.	Collection.	Remission.	Balance.	Subsequent Collections.	Balance. Recoverable.	Balance. Doubtful.	Balance. Irrecoverable.	Balance. Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land.									
Permanently Settled.	12,771 7 5	12,890 14 9	......	380 8 8	158 0 0	92 13 9	129 10 11	......	222 8 8
Shrotriem Jodi ...	4,975 9 2	3,207 5 2	50 12 10	1,717 7 2	53 2 7	1,470 11 8	50 10 10	142 14 1	1,664 4 7
Ryotwar	1,73,417 1 2	77,958 4 6	4,853 5 11	90,605 6 9	6,668 10 3	41,580 8 10	6,782 12 8	35,.73 7 0	83,936 12 6
Miscellaneous ...	95,887 0 8	44,604 10 1	3,390 0 9	47,892 5 10	1,931 8 1	29,881 14 1	7,369 15 8	8,709 0 0	45,960 13 9
Total ...	2,87,051 2 5	1,38,161 2 6	8,294 3 6	1,40,595 12 5	8,811 4 11	73,026 0 4	14,333 2 1	44,425 5 1	1,31,784 7 6
Abkári...	40,873 1 11	39,290 9 11	......	1,582 8 0	......	1,582 8 0	......	......	1,582 8 0
Grand Total.	3,27,924 4 4	1,77,451 12 5	8.294 3 6	1,42,178 4 5	8,811 4 11	74,608 8 4	14,333 2 1	44,425 5 1	1,33,366 15 6

63. A sum of Rupees 3,27,924-4-4 was outstanding at the commencement of Fasli 1286. Of this Rupees 1,77,451-12-5 were collected, and Rupees 8,294-3-6 were written off the accounts under the orders of Government, leaving a balance of Rupees 1,42,178-4-5 at the close of the fasli. Deducting subsequent collections of Rupees 8,811-4-11 the remaining balance is Rupees 1,33,366-15-6, which may be classified into recoverable, irrecoverable, and doubtful as under.

64. *Recoverable.*—Arrears of Rupees 74,608-8-4 will be collected as soon as possible; and, after necessary inquiries, the *doubtful*, Rupees 14,333-2-1, will be collected or recommended to be written off according to the circumstances of each case

65. Sanction has not yet been accorded to write off the accounts the amount of *irrecoverable* arrears, Rupees 18,117-15-0, mentioned in the last year's Settlement Report. Of this sum Rupees 206-4-0 have been collected in the fasli.

66. In the following statement is detailed the sum of Rupees 26,513-10-1 now entered as *irrecoverable*. I request that the Board will obtain sanction to remit this sum:—

Nature of the Items.	Amount recommended for Remission. RS.	A.	P.
1. Arrear outstanding against pauper ryots whose property, personal and real, has been sold	16,325	10	4
2. Assessment on lands taken up for public purposes	773	6	11
3. Do. on occupied lands twice included in the accounts by mistake	310	0	8
4. Jodi on Service Inams relinquished	9	10	0
5. Assessment charged on lands subsequently discovered to be portions of Inams	118	6	0
6. Amount of Curnam's perquisites usually deducted from beriz of certain villages	46	9	9
7. Assessment on lands washed away by the river ...	60	14	3
8. Jodi on Service Inams said to have been improperly imposed by the Zemindars, but subsequently remitted by the Inam Commissioner	78	6	0
9. Assessment charged on backyards under the mistake that they were Porambokes	4	0	7
10. Amount reduced by discrepancies in the areas subsequently discovered by the Settlement Department ..	365	1	5
11. Prohibitive water-tax charged on dry lands converted into wet without permission but subsequently remitted.	945	1	4
12. A Munsif's salary withheld and included in dowle, but subsequently entered as irrecoverable	14	0	0
13. Water-tax included in the dowle, but subsequently remitted	650	11	6
14. Assessment on dry lands suffered from the floods remitted with sanction of the Board but originally collected	5,545	3	4
15. Assessment refunded on account of sums collected in excess of the demand	153	1	3
16. Quit-rent on Inams, the situation of which is not known.	2	0	0
17. Assessment of lands entered as Porambokes ...	44	8	9
18. Water-tax charged on usual wet Inams under the impression that they were dry converted into wet	46	6	2
19. Quit-rent not agreed to but included in the dowle by mistake	2	8	0
a. Assessment included in the dowle by mistake	236	3	11
b. Assessment on lands given in return to the Inams taken up for public purposes	22	6	0
c. Assessment on lands redeemed, freehold	0	13	9
d. Quit-rent on Inams lapsed to Government	758	8	2
Total ...	26,513	10	1

67. *Enclosure A.*—The number of processes issued was much in excess of that in the previous year. Against 99,647 defaulters processes were issued to recover Rupees 10,09,321. The number of persons whose property was attached was 24,246 for arrears, aggregating Rupees 3,17,404. The number of those whose property was sold was 4,959, and the value of the property as estimated and the amount realized were Rupees 51,130 and Rupees 27,646 respectively.

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68. *No. 9—Statement showing the Particulars of gross Collections and Charges.*—A comparison of the gross receipts and charges for Faslis 1285 and 1286 is exhibited in the abstract given below:—

Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Receipts	55,28,741	43,14,008	— 12,14,733
Charges—			
Management	1,87,451	1,98,495	+ 11,044
Extra	84,437	76,179	— 8,258
Total ...	2,71,888	2,74,674	+ 2,786
Percentage of charges to receipts.	4·14	6·5	

69. The fluctuations in receipts having already been explained the increase or decrease under the various heads of charges is accounted for hereunder. The charges are particularized in the following statement:—

Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
Salaries and Expenses ..	1,74,742	1,77,309	+ 2,567
Abkári	...	...	...
Income Tax	...	...	
Sea Customs	3,905	4,297	+ 392
Salt	89,639	89,688	+ 49
Stamps	3,602	3,380	— 222
Total ...	2,71,888	2,74,674	+ 2,786

70. *Salaries and Expenses.*—The increase is attributable—

(1.) To the fact that the Collector drew his pay in the district throughout the year; in Fasli 1285 he drew it for eight months only.

(2.) To the appointment of a Temporary Deputy Collector, who drew his salary for two months.

(3.) To the deputation allowances paid to officials who acted for those on leave.

(4.) And to the famine batta allowed to Government servants under G.O., No. 41, dated 5th January 1877.

71. *Sea Customs.*—The increase was owing to the entertainment of an establishment as a temporary measure, to the appointment of a Sea Custom Clerk in the Huzur under G.O., No. 284, dated 25th February 1876, and also to the payment of famine batta.

72. *Salt.*—The net increase is trifling.

73. *Stamps.*—The decrease is due to a less demand from the highness of prices and cost of living.

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74. *No.* 10—*Statement showing the Receipts and Sales of Salt.*—*No.* 11—*Statement showing the Particulars of Wastage of Salt.*—The receipts and sales of salt during the fasli as compared with the transactions of the previous fasli are shown in the subjoined abstract:—

Items.	Fasli 1285.	Fasli 1286.	Difference.
	I. M.	I. M.	
Salt in store at the beginning of fasli	803,759	1,026,892	+ 223,133
Salt manufactured and received into store during the year	703,182	622,108	— 81,074
Total ...	1,506,941	1,649,000	+ 142,059
Sales.			
Home Consumption	357,189	382,154	+ 24,965
Inland do.	88,119	50,060	— 38,059
Exportation by sea	...	...	.
Total ..	445,308	432,214	— 13,094
Remainder	1,061,633	1,216,786	+ 155,153
Deduct wastage written off .	34,741	48,595	+ 13,854
Remainder	1,026,892	1,168,191	+ 141,299
Wastage to be written off .	...	* 56,251	
Remainder	...	1,111,940	...

75. There is a decrease of 81,074 Indian maunds in the quantity of salt manufactured and received into store. This specially occurred in the Chinna Ganjam station, where the manufacture and storage during the year under report were less than the estimate, as there was much of the old stock of previous faslis on hand and as the sales in that station were not active. The decrease in the sales has already been explained.

76. The wastage of salt in the sales of Fasli 1286 is 29,855 Indian maunds or about six per cent. This is due to the large wastage in the old stock of the previous faslis from 1289 sold in retail. I request permission to strike it off the accounts.

There were no exportations of this commodity by sea.

77. *Statement No.* 12.—This statement shows the taluqwar particulars of demand and collection of the various sources of revenue.

78. *Examination of Taluq and Village Accounts.*—These accounts were examined by the Settling Officers. They were kept according to the Manuals and for the most part found correct, but in cases where inaccuracies were discovered the officials concerned were warned against their recurrence.

79. Lands acquired by public servants are particularized in the annexed statement. There were no additions during the fasli:—

Items.	Number of Servants.	Extent of Land.
Lands acquired up to Fasli 1285	204	6,172 97
Deduct lands of those deceased and discharged	...	... ...
Remainder ...	204	6,172 97
Add lands of the servants newly entertained and those newly acquired by old servants	...	... ...
Total ...	204	6,172 97

	I. M.
* Fasli 1285	26,396
„ 1286	29,855

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80. The details of the costs awarded by Civil Courts in suits defended at the public expense are embodied in the following statement:—

Number and Year of the Suit.	Parties against whom the amount of Costs are awarded.	Amount of Costs awarded. Balance at the beginning of the Fasli.	Amount of Costs awarded. Amount charged within the Fasli.	Amount of Costs awarded. Total.	Amount recovered.	Balance.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Original Suit No. 173 of 1873, Karempudi Munsif's Court's file.	Kurapati Venkayya, Plaintiff.	16 15 6	..	16 15 6	..	16 15 6
2. Original Suit No. 356 of 1872, Bapatla Munsif's Court's file.	Bhattiprolu Krishnamma, Defendant.	14 13 1	..	14 13 1	..	14 13 1
3. Original Suit No. 429 of 1876, Bapatla Munsif's Court's file.	Cherukumilli Seetaramayya and others, Defendants.	..	9 7 3	9 7 3	..	9 7 3
4. Original Suit No. 434 of 1874, Guntoor Munsif's Court's file. Appeal No. 49 of 1876, Kistna District Court's file.	Pendyala Venkatasubbiah, Plaintiff.	0 12 0	6 8 1	7 4 1	7 4 1	..
5. Original Suit No. 490 of 1874, Guntoor Munsif's Court's file.	Kareti Kondalu, Plaintiff..	0 1 0	..	0 1 0	0 1 0	..
6. Original Suit No. 258 of 1875, Guntoor Munsif's Court's file.	Balijepalli Krishniah and another, Plaintiffs.	6 12 5	..	6 12 5	..	6 12 5
7. Original Suit No. 259 of 1875, Guntoor Munsif's Court's file.	Balijepalli Seetapati and another, Plaintiffs.	1 3 2	..	1 3 2	..	1 3 2
8. Original Suit No. 260 of 1875, Guntoor Munsif's Court's file.	Balijepalli Venkatakrishna Sastrulu and another, Plaintiffs.	1 4 4	..	1 4 4	..	1 4 4
9. Original Suit No. 261 of 1875, Guntoor Munsif's Court's file.	Balijepalli Chenchayya, Plaintiff.	1 2 2	..	1 2 2	1 2 2	..
10. Original Suit No. 262 of 1875, Guntoor Munsif's Court's file.	Challa Subbiah, Plaintiff.	1 2 9	..	1 2 9	..	1 2 9
11. Original Suit No. 263 of 1875, Guntoor Munsif's Court's file.	Balijepalli Venkanna and others, Plaintiffs.	1 3 2	..	1 3 2	..	1 3 2
12. Original Suit No. 265 of 1875, Guntoor Munsif's Court's file. Appeal Suit No. 76 of 1876.	Gollamudi Nagiah, Plaintiff.	..	3 9 7	3 9 7	..	3 9 7
13. Original Suit No. 689 of 1875, Guntoor Munsif's Court's file.	Kantamraju Verriah, 3rd Defendant.	..	11 3 1	11 3 1	11 3 1	..
14. Original Suit No. 294 of 1876, Guntoor Munsif's Court's file.	Nadimpalli Kottayya and others, Defendants.	..	5 9 2	5 9 2	3 3 1	2 6 1
15. Original Suit No. 400 of 1876, Guntoor Munsif's Court's file.	Reddem Nagireddi and another, Defendants.	..	70 11 0	70 11 0	70 11 0	..
Original Suit No. 547 of do.	Chittineni Kotappa, Plaintiff.	..	0 14 0	0 14 0	0 14 0	..
Original Suit No. 548 of do.	Davuloori Ramanna, Plaintiff.	..	0 14 0	0 14 0	0 14 0	..
16. Original Suit No. 157 of 1871, Masulipatam Munsif's Court's file. Appeal No. 35 of 1872, Masulipatam Principal Sadr Amin's Court's file. Special Appeal No. 120 of 1873 of High Court's file,	Ghantasala Veeramallu and others.	15 11 8	..	15 11 8	..	15 11 8
17. Original Suit No. 36- of 1874, Masulipatam Munsif's Court's file.	Hajee Mahomed and others, Plaintiffs.	7 5 0	..	7 5 0	..	7 5 0
18. Original Suit No. 242 of 1875, Masuliptam Munsif's Court's file, and Appeal No. 29 of 1876.	Kalapatapu Venkatachellum, Plaintiff.	..	25 4 0	25 4 0	..	25 4 0
19. Original Suit No. 326 of 1875, do. do.	Devarasu Bayanna, Plaintiff.	20 13 0	..	20 13 0	20 12 0	0 1 0
20. Original Suit No. 355 of do.	Reddiroutu Lakshmanna and others, Plaintiffs.	12 6 7	1 14 0	14 4 7	14 4 7	..
21. Original Suit No. 13 of 1876, do. do.	Sanaka Venkatroydu and others, Plaintiffs.	..	3 6 0	3 6 0	2 6 0	1 0 0

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Number and Year of the Suit.	Parties against whom the amount of Costs are awarded.	Amount of Costs awarded. Balance at the beginning of the Fasli.	Amount charged within the Fasli.	Total.	Amount recovered.	Balance.
1	2	3	4	5	6	7
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
22. Original Suit No. 66 of 1876.	Sanaka Veeriah and others, Plaintiffs.	..	3 7 5	3 7 5	3 7 5	..
23. Original Suit No. 41 of 1877 of do. do.	Lahmahomed and others, Plaintiffs.	..	1 2 0	1 2 0	0 3 0	0 15 0
24. Original Suit No. 408 of 1873, Beswada Munsif's Court's file. Appeal No. 90 of 1874, Masulipatam Principal Sadr Amin's Court's file.	Pemmasamy Sambayya and others, Plaintiffs.	51 1 10	..	51 1 10	..	51 1 10
25. Original Suit No. 124 of 1874 of do. Appeal No. 35 of 1875 of do.	Tippareddi Basavareddi and others, Plaintiffs.	23 0 10	..	23 0 10	..	23 0 10
26. Original Suit No. 166 of 1875 of do. Appeal No. 34 of 1876 of do. Special Appeal No. 336 of 1877.	Vemuri Ramachendra Somayajulu, Plaintiff.	35 4 0	66 2 8	101 6 8	..	101 6 8
27. Original Suit No. 23 of 1876 of do.	Vutukuri Nagavarayudu, Defendant.	..	7 10 0	7 10 0	..	7 10 0
28. Original Suit No. 11 of 1875, Masulipatam Subordinate Court's file.	Mahadasu Rangasawmy Nayudu.	..	2 0 0	2 0 0	..	2 0 0
	Total ..	211 0 6	219 10 3	430 10 9	*136 5 5	294 5 4

81. Besides the sum of Rupees 40-0-2 recommended to be written off the accounts in Faslis 1283, 1284, and 1285 I request sanction to write off the following items :—

Original Suit No. 262 of 1875 on the file of the Guntoor District Munsif's Court was first decided in favor of Government, and the costs awarded were Rupees 1-2-9. This sum was entered as recoverable. The plaintiff has appealed, and the decree of the lower Court has been reversed.

Original Suit No. 265 of 1875 on the same Court's file was originally decreed in favor of the Collector, and his costs, Rupees 3-9-7, awarded. This sum was therefore entered as recoverable; but the plaintiff having appealed the Appellate Court remanded the suit for a review, and the decision was adverse to the Collector. It was confirmed in appeal. The sum recoverable in Original Suit No. 356 of 1872 was erroneously entered, Rupees 14-13-1, in Fasli 1285; while the actual sum was Rupees 14-6-7, Annas 6-6 are therefore to be deducted.

82. The usual statements of agricultural statistics are enclosed.

83. The following memorandum gives the particulars of cultivation and waste in Government and Inam lands :—

Extent of Government land under occupation in Fasli 1286... ...	1,805,931
Arable area of Agraharams and Inams in Government villages ...	629,785
Total ...	2,435,716

Particulars.

Extent under crops	1,619,797
Do. waste	815,919

	RS. A. P.
* Collected during the fasli	53 3 3
Subsequently	83 2 2

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84. The following is the comparison of the extent of land under each description of crop in Faslis 1285 and 1286:—

Items.	Fasli 1285.	Fasli 1286.	Difference.
Food grains. { Wet	224,525	211,082	— 13,443
Food grains. { Dry	1,390,123	1,111,623	— 278,50
Total ...	1,614,648	1,322,705	— 291,943
Seeds	133,725	108,846	— 24,879
Garden crops	50,686	27,288	— 23,398
Topes	10,091	9,924	— 167
Special crops	267,360	239,997	— 27,363
Hemp	837	859	+ 22
Grand Total ...	2,077,347	1,709,619	— 367,728

85. *Food Grains.*—There is a large decrease both in wet and dry cultivation owing to the adverse season.

86. *Seeds, &c.*—No causes other than the adversity of the season can be assigned to the decrease in the extent of land under seeds, garden crops, and topes.

87. The extent of cultivation under special crops as compared with the previous fasli is shown below. These figures, which do not include the Zemindari lands, do not tally with the particulars given in paragraph 21:—

Particulars.

Cotton, Fasli 1285	224,371
„ „ 1286	210,831
	— 13,540
Indigo, Fasli 1285...	42,989
„ „ 1286	29,166
	— 13,823

The result shows a large decrease which has already been explained.

88. The outturn of wet paddy averaged at 4 tons an acre, or a little less than one-third of the average of the previous year. The outturn of dry paddy and aruga was so small that it may almost be said the crop was a failure, the average per acre being respectively 1 tum and ½ tum against 11 tums and 6 tums, the average outturn of the previous year. The outturn of variga, korra, horse-gram, and oil seeds was also bad, the average per acre being 1 tum each of variga, korra, horse-gram and 1½ tums oil seeds against 6, 5, 4 and 4 tums, the respective averages of the last year.

The outturn of jonna, maize, cumboo, raggi, green gram, dholl, black gram, and Bengal gram averaged 3 tums each the first three crops; 4 tums raggi; 1 tum green gram, and 2 tums each of the last three crops against the average of the last year, which was 4 tums each of jonna, cumboo, dholl; 6 tums maize; 7 tums raggi, 3 tums each of green gram, black gram; and Bengal gram.

89. There was a large profit to those ryots who had grain for sale from the enormous prices of Fasli 1286. In many cases they were more than double what they were last year.

MASULIPATAM,
29th November 1877.

(Signed) G. D. LEMAN,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit my Annual Report on the Jamabandi of the three taluqs in my Sub-division for Fasli 1286 together with the usual statements

2. *Statement No.* 1.—The following abstract shows the stations where, and the officers by whom, the settlement of each taluq was conducted, with the period occupied: —

Officers.	Taluqs.	Number of Villages.	Number of Puttas.	Stations.	Period occupied in the Settlement.
Boyd Horsbrugh, Esq., Sub-Collector.	Guntoor...	129	15,399	Guntoor ...	4th, 5th, 6th, 10th, and 29th April 1877.
				Mangalagiri...	3rd, 4th, and 5th May 1877.
Boyd Horsbrugh, Esq., Sub-Collector.	Sattenapalli.	162	15,108	Krosuru ...	16th, 17th, 18th, 19th, 20th, and 21st April 1877.
				Seripuram ...	23rd April 1877.
Boyd Horsbrugh, Esq., Sub-Collector.	Bapatla ..	111	17,650	Bapatla ...	14th, 15th, 16th, 17th, and 21st to 25th, 28th, 30th, May and 1st June 1877.
				Ponnur... ...	4th and 5th June 1877.

3. The annexed memorandum shows the number of puttas issued this year as compared with the preceding year :—

Taluqs.	Fasli 1285, or 1875-76.	Fasli 1286, or 1876-77.	Increase.	Decrease.
Bapatla	17,412	17,650	238	...
Guntoor	16,565	15,399	...	1,166
Sattenapalli	15,012	15,108	96	...
	48,989	48,157	334	1,166
Deduct increase...		...	...	334
Net decrease...	...	...	...	832

4. The abstract below shows the average rainfall during the year in comparison with that of the preceding year :—

Abstract.

Months.	Fasli 1285, or 1875-76. IN.	C.	Fasli 1286, or 1876-77. IN.	C.	Increase. IN	C.	Decrease. IN	C.
April 1876	0	10	...		...		0	10
May "	1	73	1	18¾	..		0	54¼
June "	1	40	3	83	2	43	...	
July "	5	69	2	57	...		3	12
August "	8	7	5	4	...		3	3
September "	5	66	2	5	...		3	61
October "	7	72	1	15	...		6	57
November "	...		0	22	0	22	...	
December "	0	25	...		...		0	25
January 1877	...		0	75	0	75	...	
February "			1	2½	1	2½	...	
March "	0	10	4	41	4	31	...	
	30	72	22	23¼	8	73½	17	22¼
Deduct increase ..	...		...		...		8	73½
Net decrease ..	...		..		...		8	48¾.
Average...	3	41	2	22¼	...		...	

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5. The season opened well in the beginning of the fasli accompanied with good falls of rain, by which the ryots of Guntoor and Sattenapalli Taluqs were induced to carry on cultivation operations extensively and raise the early dry crops, such as korra, sajja, giddajonna, mokkajonna and other crops; these crops came up well, but from the subsequent deficient fall of rains, they suffered; however, the outturn of these crops was on the average about half of the usual yield. Except in the Prattipad Division of the Guntoor Taluq where, from scanty rains, the punasa and late dry crops suffered severely.

6. The dry paddy-crops such as velavudam, jilama and budama also failed altogether in the above two taluqs, as well as variga which is the staple product of the country.

7. The cholum crop is said to have yielded three-fourth crop in the villages of the Mangalagiri Division bordering on the Kistna river, and also in some villages of the Guntoor Division; while in the Prattipad Division, both the cholum and the dry paddy-crops altogether failed from want of rains; the outturn of cholum crop in the Sattenapalli Taluq is calculated at one-eighth of the usual harvest on the average.

8. The wet paddy-crop under tanks in the above two taluqs was raised and transplanted to some extent, but the result was a complete failure owing to the absence of supplies in the tanks from failure of rains.

9. For pulse grains, (lale crops), &c., the season did not prove generally favorable.

10. In the Bapatla Taluq, the early and late crops altogether failed in the Parchur Division villages where they were grown to a very small extent from the early rains, while the remaining part of the lands was left unsown from drought.

11. In the Nandipad and Ponnur Divisions, the dry punasa and other crops gave outturn between three-fourths and one-sixteenth of the usual yield in some localities.

12. As regards the wet paddy-crop in this taluq, I have to observe that, depending on the early rains that fell and the channel irrigation, the lands were ploughed and seed beds raised; but from the subsequent failure of rains and the deficient supplies in the channels, the transplanted crops in Karlapalem, Parli, and some other villages greatly suffered, while in the other villages where the channel irrigation was available the crops gave a good harvest; the lands dependent on springs (sonulu) were partly brought under cultivation which gave scanty produce from want of sufficient rains, and partly left waste from the same cause.

13. The public health was much affected by small-pox, fever, guinea-worm, and cholera in the three taluqs of the Sub-division; but the loss of life was not extensive except in the Sattenapalli Taluq, where the number of deaths from these diseases is said to be 2,298.

14. The services of Vaccinators are available and medical aid afforded when necessary.

15. There was also an outbreak of disease among cattle in the Bapatla and Sattenapalli Taluqs, and the number of animals carried off is very great in them; while in the Guntoor Taluq, there was no cattle-disease at all prevalent.

16. *Statement No.* 2 shows that the prices of paddy and other wet and dry grains were considerably higher this year than in the previous year.

17. *Statement No.* 3.—It will be seen from the following abstract that there was a decrease of Acres 52,529·61 in the extent of cultivation, and of Rupees 1,04,705-3-7 in the assessment. This result is due to the decrease in the extent of lands taken up, and to a considerable extent of land having been left fully waste from want of rains this year.

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Abstract.

Items.	Fasli 1285 or 1875-76.		Relinquished in Fasli 1286 or 1876-77.		Taken up in Fasli 1286 or 1876-77.		Remission on full waste.		Net demand.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	A. C.	RS. A. P.	ACS. C.	RS. A. P.
Dry	618,809 94	10,78,357 9 10	24,383 65	39,830 13 5	20,016 64	32,029 1 2	44,491 51	74,260 8 11	569,951 42	9,96,295 4 8	..	..	48,858 52	82,062 5 2
Wet	36,688 50	2,31,859 1 4	6,618 12	41,818 8 10	5,687 59	34,902 3 0	2,740 56	15,726 8 7	33,017 41	2,09,216 2 11	..	..	3,671 9	22,642 14 5
Total ..	655,498 44	13,10,216 11 2	31,001 77	81,649 6 3	25,704 23	66,931 4 2	47,232 7	89,987 1 6	602,968 83	12,05,511 7 7	..	..	52,529 61	1,04,705 3 7
Deduct usual and other remissions ..	..	..	..	..	..	..	..	..	..	1,59,039 14 10				
Remainder ..	..	..	..	..	..	..	..	..	..	10,46,471 8 9				
Fasaljasti or second-crop assessment..	..	..	..	..	..	..	..	..	..	156 1 7				
Water-rate on dry crops..	..	..	..	.	..	..	..	..	..	8,501 7 8				
										10,55,129 2 0				

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Enclosure A shows that of the Acres 31,001·77 assessed at Rupees 81,649-6-3 entered as relinquishment, Acres 20,561·48 assessed at Rupees 61,612-2-7 are absolute relinquishments; and Acres 9,886·20 assessed at Rupees 18,826-8-1 are transfers, to which are added Acres 554·9 assessed at Rupees 1,210-11-7 being lands taken up for public purposes, and found less on measurement being encroached on by the river, as well as lands of which the assessment was altered by the Settlement Department; thus the total demand for the current year amounted to Rs. 10,55,129-2-0, after deducting the remission on account of full waste (Rupees 89,987-1-6) and usual and other remissions and including fasaljasti or second-crop assessment and water-rate on dry crops Rupees 8,657-9-3.

Enclosure B shows that the total area on which cotton was cultivated was Acres 80,838·39 assessed at Rupees 1,30,505-8-11, against the figures of last fasli showing a decrease of Acres 506·23 assessed at Rupees 1,925-14-9.

The cultivation of indigo this year was Acres 11,272·43 assessed at Rupees 22,128-13-2 exhibiting a decrease of Acres 8,227·51 assessed at Rupees 19,750-10-7 below the last year.

Enclosure C is blank, there being no lands taken up on progressive cowles.

Enclosure D.—No ruined tanks have been made over to private enterprise this year.

Enclosure F shows the irrigable and irrigated areas.

The decrease in the assessment of irrigated area under channels is due to more lands having

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been thrown up, while the increase in that of the lands under tanks is due to larger extent of land having been taken up this year than in the preceding year :—

Items.	Fasli 1285.				Fasli 1286.				Increase in the irrigated Area.		Decrease in the irrigated Area.	
	Irrigable Area.		Irrigated Area.		Irrigable Area.		Irrigated Area.					
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.	ACS. C.	RS. A. P.
Under Kistna Channels	39,949 27	2,24,768 10 6	30,488 82	1,97,057 3 3	40,119 71	2,25,788 15 6	29,314 76	1,88,882 6 7	..	..	1,174 6	8,174 12 8
Under Tanks ..	8,689 47	60,555 6 11	6,199 68	34,995 14 0	8,951 19	62,333 9 8	6,443 21	36,060 4 11	243 53	1,064 6 11	..	..
Total ..	48,638 74	2,85,324 1 5	36,688 50	2,32,053 1 3	49,070 90	2,88,122 9 2	35,757 97	2,24,942 11 6	243 53	1,064 6 11	1,174 6	8,174 12 8

18. *Statement No.* 4 will show the details of remissions granted this year as compared with those of the past year :—

Abstract.

Items.	Fasli 1285, or 1875-76.			Fasli 1286, or 1876-77.			Increase.			Decrease.		
Temporary Remissions.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Loss of produce	2,780	5	11	1,44,946	6	3	1,42,166	0	4	...		
2. Lands flooded or injured by water	...			...			...			...		
Total ...	2,780	5	11	1,44,946	6	3	1,42,166	0	4	...		
Fixed Remissions.												
3. Salaries of Village Munsifs	4,375	12	9	4,363	11	9	...			12	1	0
4. Salaries of Mohatads and Vettyans	6,982	1	0	6,994	9	0	12	8	0	...		
5. Salaries to Curnams ...	159	12	0	264	7	0	104	11	0	...		
6. Do. to Village Shroffs.	10	0	0	10	0	0	...			...		
7. Do. to Pilots	10	0	0	10	0	0	...			...		
8. Baratam or assignment to Curnams...	416	0	0	416	0	0	...			...		
9. Vandra remissions to Curnams	3,055	0	2	2,034	12	10	...			1,020	3	4
Total ...	15,008	9	11	14,093	8	7	116	3	0	1,032	4	4
Grand Total ...	17,788	15	10	1,59,039	14	10	1,42,283	3	4	1,032	4	4
Deduct decrease ...	...			...			1,032	4	4	...		
Net increase ...	...			...			1,41,250	15	0	...		

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		RS.	A.	P.	
Item No.	1 ...	1,42,166	0	4	The increase under this head is due to unusually large remissions having been granted this year for loss of crops in consequence of the unfavorableness of the season.
„	3 ...	12	1	0	The decrease under this head is due to the death of certain Munsifs and to the Munsifs of certain villages receiving higher emoluments having relinquished their posts in favor of their heirs who are entitled only to the minimum amount of remuneration.
„	4 ...	12	8	0	This increase is due to their being no vacancy this year.

Abstract.

Items.	Demand for Fasli 1285 or 1875-76.	Current Demand.			Collection.	Remission.	Total.	Balance.	Comparison between Columns 2 and 4.
		Arrears.	Current.	Total.					
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue, Miscellaneous.	83,058 8 8	14,437 15 8	87,035 7 8	1,01,473 6 11	58,358 5 9	316 12 6	58,675 2 3	42,798 4 8	3,976 15 5

		RS.	A.	P.	
Item No.	5 ...	104	11	0	The increase under this head is owing to the assessment of the Service Inam lands of certain villages (which were before resumed) having been ordered to be paid to the Curnams in addition to their existing emoluments.
„	9 ...	1,020	3	4	The decrease under this head is due to the Vaudra remissions enjoyed by others than the working Curnams having been resumed this year on the introduction of the settlement rates in the village of Swerna of the Bapatla Taluq and to the fluctuations of the same in the other taluqs.

19. *Statement No.* 5 will show the demand of land-revenue, miscellaneous, the collections, the remissions and the balance for Fasli 1286.

There was a net increase in the demand of this year of Rupees 3,976-15-5.

20. The following is the explanation of the items of increase and decrease:—

Increase.

RS.	A.	P.	
3,441	15	2	*Excess in Inams charged*—due to the charge of assessment on the excess found in the Inams by survey.
1,495	8	3	*Pullari or Grazing-rent.*—The increase under this head is due to higher rents obtained this year
53	15	9	*Fruit trees*—due to enhanced bids obtained this year.
1,004	8	6	*Water-cess on Inams.*—The increase under this head is due to more lands having been irrigated this year.
1,235	0	2	*Double Water-cess on Government lands*—due to large extent of lands having been irrigated without permission.
62	3	1	*Sale of Receipt Books*—calls for no remark.
370	7	2	*Do.* —sundries.
7,663	10	1	Total.

Decrease.

RS.	A.	P.	
155	8	4	*Cultivation not included in the Jamabandi*—due to less extent of lands having been cultivated without permission this year than in the last.
656	3	11	*Poramboke Cultivation.* This decrease is due to Poramboke lands not having been cultivated this year so extensively as in the last without permission.

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RS.	A.	P.	
278	6	6	*Tope Rents*—due to no bids having been obtained from the trees not producing well.
183	14	4	*Revenue Fines*—call for no special remarks.
91	10	5	*Sale of Trees.*— Do. do.
136	10	1	*Sale of Putta Books*—due to there being no sales of these books thisyear.
840	0	0	*Sale of Tank-bed Lands*—due to there being no sales of the tank-bed lands this year.
310	8	10	*Collections paid in advance*—due to there being no payments made in advance this year on account of assessment as in last year.
1,083	15	11	*Process Service Fund*—due to the alteration in the rule for the levy of the process fees.
187	1	0	*Water-cess on Agraharams not included in the demand*—due to there being no charge of this kind this year.
262	11	4	*Sundries*—call for no remark.
3,686	10	8	
3,976	15	5	Net increase.

21. *Statement No.* 6 will show the demand, collection, and balance on account of quit-rent on Inam villages and of arrears of quit-rent.

Abstract.

Number of Inam Villages.	Current demand including Arrears.	Collection including Arrears.	Balance.	
			Arrears.	Current.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
53	9,393 10 7	6,890 4 10	273 10 8	2,229 11 1

22. The Demand, Collection, and Balance Statement No. 7 will show a total demand on account of all sources of revenue of Rupees 12,87,354-0-5, of which Rupees 10,24,701-8-10 were collected within the year, and Rupees 74,811-13-10 subsequently up to end of August 1877

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making a total of Rupees 10,99,513-6-8, and leaving a balance of Rupees 1,87,840-9-9 up to the above date for the non-realization of part, of which particular reasons are given below :—

Abstract.

Items.	Demand for Fasli 1286, or 1876-77.	Collection.			Balance.	Arrears.	Collection.				Balance.
		Within the year.	Subsequently up to the end of August 1877.	Total.			Within the year.	Subsequent Collections.	Remission.	Total.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.											
Ryotwar	10,55,129 2 0	8,53,608 1 0	66,686 5 7	9,20,294 6 7	1,34,834 11 5	44,081 2 5	24,191 12 11	..	1,477 10 3	25,669 7 2	18,411 11 3
Shrotriem	8,641 12 2	6,422 1 6	704 4 4	7,126 5 10	1,515 6 4	751 14 5	443 11 11	..	34 7 10	478 3 9	273 10 8
Miscellaneous ..	87,035 7 8	51,961 8 10	7,421 3 11	59,382 12 9	27,652 10 11	14,437 15 3	6,396 12 11	..	316 12 6	6,713 9 5	7,724 5 10
Total ..	11,50,806 5 10	9,11,991 11 4	74,811 13 10	9,86,803 9 2	1,64,002 12 8	59,271 0 10	31,032 5 9	..	1,828 14 7	32,861 4 4	26,409 11 9
Other Sources.											
Stamps	59,652 15 0	59,652 15 0	..	59,652 15 0	..	..	..	..	..	..	..
Land-cess	76,266 7 7	52,428 10 6	..	52,428 10 6	23,837 13 1	6,440 2 2	2,469 10 0	..	..	2,469 10 0	3,970 8 2
Ferry rents ..	628 4 0	628 4 0	..	628 4 0	..	..	..	..	..	..	..
Total ..	1,36,547 10 7	1,12,709 13 6	..	1,12,709 13 6	23,837 13 1	6,440 2 2	2,469 10 0	..	..	2,469 10 0	3,970 8 2
Grand Total ..	12,87,354 0 5	10,24,701 8 10	74,811 13 10	10,99,513 6 8	1,87,840 9 9	65,711 2 3	33,501 15 9	..	1,828 14 7	35,330 14 4	30,380 3 11

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RS.	A.	P.	
*1,62,259	8	9	Is in process of being recovered.
21	15	6	Remission annually granted to the Curnams of Santeravaru.

* This includes Rupees 34,401-6-2 due by ryots of certain villages of Bapatla Taluq who have deserted their homes.

RS.	A.	P.	
77	9	11	Quit-rent on Inams taken up for roads.
322	10	7	Amount of assessment included in the demand which was remitted subsequent to the Jamabandi.
4	15	5	Assessment on land said to be encroached upon by an Inamdar, the matter is under reference to the Collector.
22	6	0	Assessment on land which was ordered to be given in exchange for an Inam.
35	12	1	Do. on land taken up for channels.
1,218	12	3	Do. on lands sold for arrears of revenue which was not excluded from the demand.

RS.	A.	P.	
11	15	0	Beddiga on Inams relinquished.
5	0	0	Amount objected by the holders to pay on the ground that there is a deficiency in the holding.
22	3	2	Dasabhagam cess on certain Inams in Dhulipalla village, Sattenapalli Taluq, which the holders withheld on the ground that the tank supplying the Inams is ruined.
Total 1,64,002	12	8	

23. *Statement No.* 8 will show the amount of arrears on account of all sources of revenue from Fasli 1278 to 1285, the collections within the year, as well as the balance classed as recoverable, irrecoverable, and doubtful, together with the amount of remission.

Abstract.

Items.	Arrears due at the commencement of Fasli 1286 or 1876-77.	Deduct			Balance.	Of which		
		Collection within the Fasli.	Remission.	Total.		Recoverable.	Irrecoverable.	Doubtful.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ryotwar..	44,081 2 5	24,191 12 11	1,477 10 3	25,669 7 2	18,411 11 3	6,073 13 10	7,916 12 2	4,421 1 3
Shrotriem	751 14 5	443 11 11	34 7 10	478 3 9	273 10 8	208 1 0	65 9 8	....
Land Revenue, Miscellaneous.	14,437 15 3	6,396 12 11	316 12 6	6,713 9 5	7,724 5 10	3,034 12 7	2,717 1 4	1,972 7 11
Total..	59,271 0 1	31,032 5 9	1,828 14 7	32,861 4 4	26,409 11 9	9,316 11 5	10,699 7 2	6,393 9 2

24. At the beginning of Fasli 1286 the amount of arrears outstanding was—

RS.	A.	P.	
59,271	0	1	of which Rupees 32,861-4-4 were collected within the fasli, including remission, leaving a balance of Rupees 26,409-11-9. Of the unadjusted balance of Rupees 26,409-11-9, a sum of Rupees 6,393-9-2 is classed as doubtful, of which
3,923	1	6	is the amount of defalcation brought out in the villages of Korupad, Ippatam, and Nidamarru in the Guntoor Taluq. This matter is under inquiry.
1,702	15	0	is the arrears of Pullari or grazing rents of certain villages in the Bapatla Taluq which the renters withheld to pay on the ground that the grass was detained for covering the salt heaps—this matter is under reference to the Collector.
189	11	11	is the assessment on lands taken up for channels.
149	12	8	arrears of water-rate on an Inam which the Inamdar objects to pay saying that the Inam is usual wet land.
176	1	11	is the arrears of assessment due by ryots whose lands were sold.
19	11	5	assessment on lands washed away by the river.
68	3	9	is the assessment on lands taken up for roads.

25. The remainder Rupees 163-15-0 belong to some sundry items involving arrears of assessment, &c., due by some individuals who objected to pay it on divers grounds regarding which inquiry is being made.

26. Rupees 10,699-7-2 are irrecoverable and have been recommended for remission, viz. Rupees 6,400-3-4 (after deducting from last year's amount Rupees 1,828-14-7 which are remitted) as per last report and Rupees 4,299-3-10 now recommended as irrecoverable.

27. As regards the remainder, Rupees 9,316-11-5, classed as recoverable, prompt measures will be taken for the speedy realization thereof.

28. *Coercive measures.*—Enclosure A in Statement No. 8 shows the extent to which coercive process was employed in the collection of revenue in Fasli 1286.

Processes were issued against 20,464 defaulters for the recovery of Rupees 2,78,498-12-10 Property to the estimated value of Rupees 56,407-5-10 was attached, but the amount realized from the property actually sold was Rupees 4,760-5-6, of which Rupees 1,172-10-10 were the sale proceeds of the lands, and Rupees 3,587-10-8 of personal property.

29. The examination of the taluq and village accounts was held at the time of Jamabandi and they were found to be kept according to the manuals.

30. There have been several changes in the *personnel* of my office and of the taluq offices; on the whole I can report favorably. I think it is a pity there is so much stagnation of promotion amongst the lower ranks of Taluq Gumastahs.

PRATTIPAD,
4th October 1877.

(Signed) B. HORSBRUGH,
Sub-Collector.

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SETTLEMENT REPORT

OF

NELLORE.

I HAVE the honor to submit the Jamabandi report for Fasli 1286 (1876-77) with the prescribed returns as per enclosed list and the reports of the Sub-Collector and the Deputy Collector in charge of the Salt Department.

2. *Villages at which the Settlement was made.*—The following abstract shows the places at which the taluqs were settled, the names of officers who conducted the Jamabandi, and the time occupied in the settlement of each taluq :—

Names of Officers.	Taluq.	Villages at which Jamabandi was made.	Time occupied for Settlements.
J. Grose, Esq., Collector.	Udayagiri.	Udayagiri	From 17th June to 20th June 1877.
	Nellore ...	Nellore	„ 30th „ to 14th July „
T. V. D. Hardinge, Esq., Acting Sub-Collector.	Kandukur.	Singarayakonda...	„ 26th May to 12th June „
	Ongole ...	Addanki	„ 18th June to 5th July „
		Ongole	„ 18th July to 25th „ „
C. S. Crole, Esq., Additional Sub-Collector.	Rapur ...	Podalakur	„ 27th June to 29th June „
	Atmakur.	Do.	„ 25th „ to 2nd July „
		Prabhagiripatnam	„ 3rd July to 5th „ „
A. Sudarsana Row Pantulu, Deputy Collector of Naidupett.	Gudur ...	Gudur...	„ 18th „ to 5th Aug. „
		Kota	„ 8th Aug. to 3rd Sept. „
Kanchi Balaji Row Pantulu, B.A., Special Deputy Collector.	Kavali ...	Kavali	„ 19th June to 7th July „
C. Rama Row Pantulu, Special Deputy Collector.	Kanigiri...	Mogallur	„ 8th „ to 1st „ „
		Pedda Irlapad ...	„ 2nd July to 17th „ „

In almost all the taluqs the Jamabandi had to be postponed till the end of the fasli on account of the famine. All the taluqs were settled within their respective limits, with the exception of the Atmakur Taluq.

3. *Variations in the Number and Tenure of Villages.*—There has been no variation in the number or tenure of villages during the year under report.

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4. *Puttas.*—The following abstract shows the number of puttas issued during the year :—

Taluqs.	New Puttas. Putta Books. From Rs. 50 and below 100 Rs.	From Rs. 100 and upwards.	Total.	Number of Puttas under 50 Rs.	Total.	Old Puttas. Putta Books. From Rs. 50 and below 100 Rs.	From Rs. 100 and upwards.	Total.	Number of Puttas under Rs. 50.	Total.	Grand Total.
1. Gudur ...	6	4	10	107	117	827	528	1,355	9,079	10,434	10,551
2. Rapur... ...	18	3	21	544	565	142	20	162	6,687	6,849	7,414
3. Nellore ...	25	10	35	456	491	966	424	1,390	9,998	11,378	11,869
4. Atmakur ...	30	13	43	293	336	455	120	575	11,632	12,207	12,543
5. Kavali ...	2	...	2	120	122	12	...	12	540	552	674
6. Udayagiri ...	3	...	3	3,000	3,003	67	6	73	2,302	2,375	5,378
Total ...	84	30	114	4,520	4,634	2,469	1,098	3,567	40,228	43,795	48,429
7. Kandukur ...	165	16	181	6,734	6,915	751	335	1,086	5,629	6,715	13,630
8. Kanigiri ...	...	...	...	29	29	28	4	32	4,212	4,244	4,273
9. Ongole ...	63	10	73	5,429	5,502	78	14	92	3,976	4,068	9,570
Total ...	228	26	254	12,192	12,446	857	353	1,210	13,817	15,027	27,473
Grand Total ...	312	56	368	16,712	17,080	3,326	1,151	4,777	54,045	58,822	75,902

The total number of puttas issued during the year was 75,902, of which 58,822 are old puttas renewed and 17,080 are puttas newly written out against 69,258 old puttas and 26,452 new puttas issued in the previous year.

As the holding shows an increase of 6,575 acres, as will be seen further on, it is difficult to account for the decrease in the number of puttas as above shown. No explanation is given in the taluq returns, and the attention of the Tahsildars has been drawn to the matter.

5. *Season.*—The rainfall during the year was 12·69 inches against 26·49 in the previous year. Details are given in the margin. As already pointed out in the Administration Report the district suffered from disastrous floods in 1284 and from drought in 1285. The year under report succeeding such unfavorable seasons was in itself one of unprecedented famine. The failure of the south-west monsoon retarded agricultural operations considerably, and the total failure of the north-east monsoon brought matters to a final crisis.

Month	Year	Inches.
April	1876	0·3¾
May	„	1·24¼
June	„	2·16¾
July	„	0·96¾
August	„	3·63½
September	„	0·80¼
Total		8·85¼

Month	Year	Inches.
October	1876	0·21¼
November	„	1·40⅜
December	„	..
January	1877	0·17
February	„	0·32
March	„	1·64
Total		3·74⅜
Total for the whole year		12·69⅝

6. *Sanitary Condition.*—As will be seen from the comparative abstract marginally entered, the sanitary condition of the district was also very unfavorable, the number of deaths being nearly double that of the previous year.

	Fasli 1285.	Fasli 1286.
Cholera	5,378	23,176
Small-pox	513	2,804
Fevers	9,535	10,043
Other diseases	8,470	9,742
Total	23,896	45,765

7. *Prices of Agricultural Products.*—From the effects of the two preceding bad years aggravated by the exportation of large quantity of grain to the Ceded Districts, it was only to be expected that there was no sufficient stock of grain in the district to meet the exigencies of the famine. Rice was imported by sea from Cocanada and Balasore and by land from Madras and Guntoor. There was very little of district rice offered for sale. The following is a comparative abstract of prices :—

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Products.	Average Price for 10 years from 1276 to 1285.		Fasli 1285.		Fasli 1286.		Percentage of Columns 2 and 4.		Percentage of Columns 3 and 4.	
1	2		3		4		5		6	
	SEERS.	CTS.	SEERS.	CTS.	SEERS.	CTS.	SEERS.	CTS.	SEERS.	CTS.
Paddy, 1st sort	27	27	33	25	19	15	29	78	42	48
Do. 2nd do.	29	9	37	75	21	57	25	85	42	86
Jonna	25	67	30	25	15	54	39	46	48	63
Sajja	27	59	30	75	16	3	41	89	47	87
Raggi	28	74	34	50	17	49	39	14	49	30
Horse-gram	20	43	24	25	12	8	40	87	50	19

The prices of cotton and indigo per bharam are given below :—

	Fasli 1285.	Fasli 1286.
	RS.	RS.
Cotton	100	125
Indigo	800	875

8. *Ryots' Holdings.*—The extent of land occupied at the beginning of the year was 960,215 acres, assessed at Rupees 19,22,304. The area relinquished outright being 18,291 acres, assessed at Rupees 19,786, and the area newly taken up 25,638 acres, assessed at Rupees 26,256, the net holding for the year amounts to 9,66,790 acres, assessed at Rupees 19,26,425, showing an increase of 6,575 acres in the area and Rupees 4,121 in assessment. The extent relinquished was a little less than 2 per cent. of the total, and the land taken up was a little more than 2 per cent. The details are given below :—

Items.	Dry.		Wet.		Total.	
	ACS.	RS.	ACS.	RS.	ACS.	RS.
Dry and wet lands held at the ordinary rates at the end of Fasli 1285	766,960	8,97,790	193,255	10,24,514	960,215	19,22,304
Deduct.						
Lands resigned .. 1. Lands relinquished and taken up by the same ryots afterwards ..	151	129	4	20	155	149
Lands resigned .. 2. Lands relinquished and taken up by others	1,769	1,806	47	207	1,816	2,013
Lands resigned .. 3. Lands relinquished and remaining unoccupied	17,101	14,160	1,190	5,626	18,291	19,786
Total ..	19,021	16,095	1,241	6,853	20,262	21,948
Lands sold or transferred. 1. Lands sold for arrears but purchased by Government at a nominal price	146	168	279	1,027	425	1,195
Lands sold or transferred. 2. Lands sold for arrears but purchased by other ryots	39	56	102	491	141	547
Lands sold or transferred. 3. Lands transferred from one ryot to another	3,317	4,288	878	4,790	4,195	9,078
Lands sold or transferred. 4. Lands transferred to the head of inam	29	70	9	48	38	118
Lands sold or transferred. 5. Adjustments from dry to wet and *vice versa*	159	184	268	1,473	427	1,657
Total ..	3,690	4,766	1,536	7,829	5,226	12,595
Lands become useless or appropriated to public purposes. 1. Lands taken up for public purposes	427	355	126	648	553	1,003
Lands become useless or appropriated to public purposes. 2. Adjustments	1,923	2,352	97	550	2,020	2,902
Total ..	2,350	2,707	223	1,198	2,573	3,905
Total Deductions ..	25,061	23,568	3,000	14,880	28,061	38,448
Remainder ..	741,899	8,74,222	190,255	10,09,634	932,154	18,83,856

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Items.		Dry.		Wet.		Total.	
	Add.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Lands taken on durkhast, &c.	1. Lands taken up out of the area relinquished	1,953	1,981	51	228	2,004	2,209
	2. Lands taken up out of the unoccupied area	24,145	19,188	1,493	7,068	25,638	26,256
	3. Inams resumed and given on putta	162	195	7	38	169	233
	4. Adjustments	1,967	1,461	95	1,646	2,062	3,107
	Total ..	28,227	22,825	1,646	8,980	29,873	31,805
1. Lands purchased by ryot in revenue sales		39	56	102	491	141	547
2. Lands obtained by transfer		3,317	4,288	878	4.790	4,195	9,078
3. Adjustments from wet to dry and *vice versa*		268	301	159	838	427	1,139
	Total ..	3,624	4,645	1,139	6,119	4,763	10,764
	Total Addition ..	31,851	27,470	2,785	15,099	34,636	42,569
	Total on holding for Fasli 1286 ..	773,750	9,01,692	193,040	10,24,733	966,790	19,26,425
Comparison.	Increase ..	6,790	3,902	..	219	6,575	124
	Decrease ..	..	..	215	..	..	..

9. *Actual Cultivation.*—The following statement exhibits the actual cultivation in comparison with the previous year:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Dry	591,111	7,36,873	399,646	5,02,244	..	..	191,465	2,34,629
Wet	147,122	8,01,395	96,598	5,23,317	..	..	50,524	2,78,078
Total ..	738,233	15,38,268	496,244	10,25,561	..	..	241,989	5,12,707
Second-crop assessment ..	..	10,645	..	6,630	..	..	..	4,015
Dry converted into wet ..	..	9,726	..	1,260	..	..	..	8,466
Dry crops in dry land irrigated	..	7,803	..	3,931	..	..	..	3,872
Total ..	738,233	15,66,442	496,244	10,37,382	..	..	241,989	5,29,060

The actual cultivation was 52 per cent. of the occupied area against 76 per cent. in the preceding year. The large decrease is the result of the extraordinary famine.

10. *Waste charged and remitted*—The subjoined abstract shows the details of waste charged and remitted during the year under report:—

Items.		Waste charged.		Waste remitted.		Total Waste.	
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Entire fields left waste ..	Dry	193,871	1,94,974	94,249	80,836	288,120	2,75,810
	Wet	1,583	25,828	88,472	4,34,574	90,055	4,60,402
	Total ..	195,454	2,20,802	182,721	5,15,410	378,175	7,36,212
Portions of fields left waste.	Dry	55,563	1,02,617	30,421	21,021	85,984	1,23,638
	Wet	1,642	18,613	4,745	22,401	6,387	41,014
	Total ..	57,205	1,21,230	35,166	43,422	92,371	1,64,652
	Grand Total ..	252,659	3,42,032	217,887	5,58,832	470,546	9,00,864

The total extent of waste was Acres 470,546, which is about 48 per cent. of the occupied area. Out of the total waste, 54 per cent. was charged and 46 per cent. remitted. The large

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extent of dry remissions were allowed under special orders on account of the famine. The taluqwar details of waste charged and remitted are given below as regards wet as usual :—

Taluqa.	Assessment of Land in occupation at Wet Rates.	Waste charged.			Waste remitted.			Percentage of Column 4 on the Total Wet Holding.	Percentage of Column 7 on the Total Wet Holding.
		Entire Waste.	Partial Waste.	Total.	Entire Waste.	Partial Waste.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Gudur	2,29,084	900	247	1,147	99,183	5,855	1,05,038	2	46
2. Rapur	27,954	203	95	298	19,081	166	19,247	1	69
3. Nellore	4,79,281	19,818	10,346	30,164	1,80,984	13,917	1,94,901	6	41
4. Atmakur	83,568	2,221	3,312	5,533	41,776	2	41,778	7	50
5. Kavali..	99,013	863	482	1,345	32,629	1,942	34,571	1	35
6. Udayagiri	9,025	152	6	158	2,603	88	2,691	2	30
7. Kandukur	75,745	1,671	2,776	4,447	48,613	..	48,613	6	64
8. Kanigiri	2,924	..	115	115	1,427	..	1,427	4	49
9. Ongole..	18,139	..	1,234	1,234	8,278	431	8,709	7	48
Total ..	10,24,733	25,828	18,613	44,441	4,34,574	22,401	4,56,975	3	45

The taluqwar details of dry remission granted as a special case this year are also given below for information :—

Taluqs.	Assessment of Land in occupation at Dry Rate.	Waste charged.			Waste remitted.			Percentage of Column 4 on Dry Holding.	Percentage of Column 7 on Dry Holding.
		Entire Waste.	Partial Waste.	Total.	Entire Waste.	Partial Waste.	Total.		
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Gudur	60,185	25,089	878	25,967	5,058	871	5,929	48	10
2. Rapur	64,821	8,496	4,541	13,040	7,394	256	7,650	20	12
3. Nellore	50,645	30,312	2,019	32,323	3,552	951	4,503	64	9
4. Atmakur	1,14,315	22,408	5,427	27,837	18,844	..	18,844	24	16
5. Kavali..	50,256	5,189	4,492	9,686	5,560	878	6,438	19	13
6. Udayagiri	39,104	4,746	80	5,548	1,894	200	2,094	14	5
7. Kandukur	1,97,060	37,046	23,893	60,939	17,995	12,815	30,810	31	16
8. Kanigiri	35,803	7,754	943	8,697	4,029	176	4,205	24	12
9. Ongole	2,89,503	53,934	59,620	1,13,554	16,510	4,874	21,384	39	7
Total ..	9,01,692	1,94,974	1,02,617	2,97,591	80,836	21,021	1,01,857	33	11

11. *Particulars of Remission.*—The following is an abstract of remissions granted during the year in comparison with those of the preceding year :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Teervakummee	12,691	93,194	80,503	...
2. Allowance to Heads of Villages, &c.... ..	117	116	...	1
3. Shavi or withered crops	1,76,944	3,92,784	2,15,840	...
4. Palanashtam or loss of produce	...	680	680	...
5. Inundation	1	...	...	1
6. Cowle remissions	29	28	...	1
7. Occasional remissions	1,29,381	92,840	...	36,541
8. Remission on lands taken up under Tope Rules	811	692	...	119
9. Settlement assessment remitted on fields damaged by flood	1,693	2,141	448	...
10. Assessment on dry lands taken up late in the year	181	...	...	181
11. Lift	8,998	7,651	...	1,347
Total ...	3,30,846	5,90,126	2,97,471	38,191
Net Increase ...	...	...	2,59,280	...

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(1.) *Teervakummee.*—The large extent remitted under the head of "Teervakummee" is the difference between the dry and wet assessment on lands classed as wet but cultivated with dry crops for want of water.

(2.) *Allowance to Heads of Villages.*—The sum of Rupees 116 remitted under this head appertains only to the taluqs of Nellore, Udayagiri, and Ongole.

	RS.
Nellore	58
Udayagiri	10
Ongole	48
Total	116

(3.) *Shavi.*—The Shavi remissions allowed during the year, amounting to Rs. 3,92,784, were rendered necessary by the extraordinary famine. The taluqwar details are given below:—

	RS.
Gudur	88,128
Rapur	14,721
Nellore	1,72,206
Atmakur	33,694
Kavali	43,420
Udayagiri	371
Total for the Principal Division	3,52,540
Kandukur	21,260
Kanigiri	3,945
Ongole	15,039
Total for Sub-division	40,244
Grand Total	3,92,784

(4.) *Loss of produce.*—The remissions under this head, amounting to Rupees 680, were allowed only in two taluqs, viz., Rupees 530 in the Rapur Taluq and Rupees 150 in the Atmakur Taluq.

(5.) *Inundation.*—There was no remission allowed under this head.

(6.) *Cowle Remission.*—The remission under this head was allowed on land overgrown with prickly-pear in two taluqs, viz., Rupees 10 in the Kavali Taluq and Rupees 18 in the Kandukur Taluq.

(7.) *Occasional Remission.*—This is the remission involved by the gradual introduction of the new settlement in some cases under the orders of the Board and Government.

(8.) *Land under Topes.*—Rupees 692 were remitted as follows on lands taken up under the tope rules:—

	RS.
Rapur Taluq	58
Nellore do.	402
Kavali do.	52
Kandukur Taluq	70
Ongole do.	110
Total	692

(9.) *Remission on lands damaged by Flood.*—Rupees 2,141 were remitted as follows on lands damaged by the flood of 1874:—

	RS.
Nellore Taluq	1,142
Atmakur do.	999
Total	2,141

(10.) *Lands taken up late in the Year.*—No remission was allowed on account of lands taken up late in the year.

(11.) *Lift.*—This is remission allowed at one rupee per acre under the arrangements made by the Settlement Department for lands irrigated by lift.

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12. *Comparative Statement of Cultivation and Settlement.*—The following is a comparative statement of cultivation and settlement:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES	RS.	ACRES.	RS.
Dry	766,960	8,97,790	77,57,750	9,01,692	6,790	3,902	...	...
Wet	193,255	10,24,514	1,93,040	10,24,733	...	219	215	...
Total ...	960,215	19,22,304	9,66,790	19,26,425	6,790	4,121	215	...
Add.								
Second-crop assessment,	...	10,645	...	6,630	...	...	...	4,015
Additional assessment as per column 50 of Statement No. 3	...	17,529	...	5,191	...	...	...	12,338
Road Fund	...	2,18,187	...	2,18,995	...	808	...	...
Village Service Fund ...	...	1,588	...	1,604	...	16	...	...
Total ...	...	21,70,253	...	21,58,845	...	4,945	215	16,353
Deduct.								
Remission	...	1,95,247	...	5,58,832	...	3,63,585	...	...
Road Fund	...	2,18,187	...	2,18,995	...	808	...	...
Village Service Fund ...	...	1,588	...	1,604	...	16	...	...
Other remissions as per Statement No. 4	...	3,30,846	...	5,90,126	...	2,59,280	...	...
Total ...	...	7,45,868	...	13,69,557	...	6,23,689	...	...
Remaining Beriz	...	14,24,385	...	7,89,288	...	...	...	6,35,098
Miscellaneous items as per Statement No. 5	...	2,13,232	...	1,52,304	...	...	...	60,928
Total Beriz ...	...	16,37,617	...	9,41,592	...	...	...	6,96,025

(1.) The increase of Rupees 808 under the head of Road Cess is the net result of an increase under Ryotwar and decrease under inams as noted below:—

—	Fasli 1285.	Fasli 1286.	Road Fund.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Ryotwar	1,13,409	1,14,725	1,316	...
Inam...	44,696	44,191	...	508
Zemindari	60,079	60,079	...	...
Total ...	2,18,187	2,18,995	808	508

(2.) *Village Service Fund.*—The slight increase of Rupees 16 under this head calls for no remark.

(3.) The remaining items have already been noticed, with the exception of "Miscellaneous," which will be referred to further on.

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13. *The Principal Sources of Irrigation*.—The names of the principal sources of irrigation, the irrigable area, cultivation and the adjusted demand under each are given below :—

Taluqs.	Names of Irrigation Works.	Total Registered Area.	Cultivation in Fasli 1286. Extent.	Cultivation in Fasli 1286. Assessment.	Revenue in Fasli 1286.
		ACRES.	ACRES.	RS.	RS.
1. Gudur ...	Anicut	17,076	5,932	32,804	33,302
2. Nellore ...	Do.	33,253	14,971	84,483	14,821
	Total ...	50,329	20,903	1,17,287	48,123
3. Gudur ...	Gudur Marripalli Madugu.	2,538	159	855	855
	Do. Peddacheruvu ...	923	130	707	707
	Kolanukuduru large tank ..	1,151	236	1,379	1,419
	Chennur tank	993	35	196	196
	Kampur large tank	1,642	699	3,633	3,637
	Iswaravaka tank	945	902	4,448	4,448
	Chittamur do.	851	787	3,966	3,966
	Dugarazupatam large tank.	712	478	2,172	2,172
	Vakadu Yerra tank	525	473	2,720	2,720
	Muttyalapad large tank ...	610	57	158	158
	Total ...	10,890	3,956	21,234	20,278
Rapur... ...	Vadlapudi large tank ..	421	317	1,859	2,256
	Rapur do.	511	51	264	264
	Total ...	932	368	2,123	2,520
Nellore ...	Kanigari tank	14,187	4,664	24,110	5,468
	Duvuru tank	5,749	1,819	9,116	3,761
	Nellore tank	7,931	1,828	9,704	2,960
	Allur large tank... ... ... } Do. Ramana tank ... ... }	11,218	5,002	21,149	2,147
	Vegur tank...	1,800	484	2,512	1,106
	Panchedu tank	1,667	845	4,520	139
	Vidavalur do.	2,172	1,707	8,275	1,152
	Marripadu do.	1,078	202	873	48
	Kovuru do.	1,498	354	1,965	655
	Mulumudi do.	514	4	20	11
	Chavukachirla large tank...	1,147	977	4,755	226
	Mudivarti do. ...	1,039	13	79	38
	Talamanchi do. ...	1,320	1,093	4,381	622
	Parlapalli do. ...	972	566	2,578	82
	Kodavalur tank	968	702	3,492	933
	Kanigiri and Kodavalur Ummadi tanks.	1,205	740	3,680	285
	Vutukur Tundla tank and Kodavandla vagu.	1,402	469	1,961	66
	Indupur large tank	597	586	3,139	149
	Varini do.	962	513	2,347	28
	Purini large and small tank.	1,329	1,000	4,813	678
	Total ...	...	...	...	...
Atmakur Taluq.	Anantasagaram tank... ..	728	489	2,653	2,773
	Atmakur do.	1,996	488	1,181	1,892
	Mahimalur do.	1,617	955	3,814	4,701
	Caluvoy do.	1,058	892	4,563	4,671
	Vasli do.	930	294	618	892
	Total ...	6,329	3,118	12,829	14,929

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Taluqs.	Name of Irrigation Works.	Total Registered Area.	Cultivation in Fasli 1286. Extent.	Cultivation in Fasli 1286. Assessment.	Revenue in Fasli 1286.
		ACRES.	ACRES.	RS.	RS.
Kavali Taluq.	Kavali Zulur tank	1,064	388	1,942	2,009
	Do. large do.	2,059	1,426	7,715	
	Bramhanakraka Anamakondapalem tank	1,592	940	4,298	7,445
	Mungamur tank...	1,446	1,032	5,180	1,195
	Annavaram do.	1,036	542	2,598	1,295
	Zaladanki do.	433	364	1,705	5,631
	Cheppaluru and Zaladanki tank Vummadi	673	559	2,884	
	Gattupalli tank	1,363	545	2,758	1,498
	Sayepeta do.	531	125	697	2,632
	Tummalapenta tank	619	238	990	1,325
	Anemadugu tank	719	500	2,054	712
	Total ...	11,535	6,659	32,821	23,742
Kandukur ...	Karadu tank	1,230	103	750	712
	Mapadu do.	1,897	2	16	22
	Machavaram tank	2,087	73	423	455
	Chavoor tank	995	88	434	147
	Binginipalli tank	702	318	1,777	687
	Total ...	6,911	584	3,400	2,023
	River Channels.				
Gudur	Gumpati channel	...	...	...	...
	Kota Panta do.	1,083	542	3,202	3,202
Nellore ...	Veguru do.	1,316	781	4,468	1,554
Atmakur ...	Viroor do.	1,216	1,361	5,624	6,503
	Kanchampati channel ...	...	...	...	...
	Jangamreddi do.	...	...	...	...
	Balupatu channel	...	...	...	...
	Total ...	1,216	1,361	5,624	6,503
	Total of Channels ..	3,615	2,684	13,294	11,259
	Grand Total ...	120,296	61,840	3,16,457	1,41,428

14. *Ruined Tanks.*—There were no ruined tanks made over to ryots during the year under report.

15. *Cultivation of Special Products.*—The following abstract shows the cultivation of special products in comparison with the results of the preceding year :—

Items.	Fasli 1285.	Fasli 1286.	Decrease.
	ACRES.	ACRES.	ACRES.
Cotton	22,303	7,708	14,595
Indigo	59,852	31,826	28,026
Sugar-cane	7	4	3
Total ...	82,162	39,538	42,624

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In the Administration Report the total extent cultivated with cotton and indigo was given at 27,669 acres, while in the Jamabandi returns it is entered at 39,534 as above. The Tahsildars do not account for the difference, but the present figures may be accepted as correct.

	ACRES.
Cotton	7,370
Indigo	20,299
Total ...	27,669

16. *General Land Revenue Results*.—The general Land Revenue results are compared in the subjoined abstract with those of the preceding year:—

Items.	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Lands occupied	19,22,304	19,26,425	4,121	...
Deduct.				
Remission on waste	1,95,247	5,58,832	3,63,585	...
Remainder ...	17,27,057	13,67,593	...	...
Add.				
Second crop assessment	10,645	6,630	...	4,015
Dry converted into wet	9,726	1,260	...	8,466
Dry crops in dry land irrigated	7,803	3,931	...	3,872
Total ...	17,55,231	13,79,414	...	...
Deduct.				
Remission as per No. 4 Statement	3,30,846	5,90,126	2,59,280	...
Remainder ...	14,24,385	7,89,288	...	...
Add.				
Shrotriems	84,675	84,672	...	3
Peishcush	4,00,322	4,00,304	...	18
Miscellaneous	2,13,232	1,52,304	...	60,928
Total ...	6,98,229	6,37,280	...	...
Grand Total ...	21,22,614	14,26,568	...	6,96,046

(1.) *Shrotriems.*—The decrease of Rupees 3 under the head of Shrotriems is owing to the reduction sanctioned from the quit-rent of Saggapuram in the Nellore Taluq under G.O., dated 3rd May 1877, No. 2,492.

(2.) *Peishcush.*—The decrease of Rupees 18 under Peishcush has also resulted from the reduction from the Peishcush of the Venkatagiri Zemindari sanctioned in G.O., No. 896, dated 2nd March 1877.

(3.) *Miscellaneous.*—The details of the miscellaneous items are given in Statement No. 5, showing a net decrease of Rupees 60,928, which is explained below.

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1st. *Jodi on Sundry Inams.*—There is a decrease of Rupees 307 under this head as shown below:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Personal Inams	75,575	75,343	...	232
Survey excess charged thereon	24,368	22,388	...	1,980
Service Inams	7,371	7,296	...	75
Survey excess charged thereon	...	...	...	...
Dasabandam Inams	4	4	...	...
Survey excess charged thereon	3	3	...	...
Total ... { Jodi	82,950	82,643	...	307
Total ... { Survey excess ...	24,371	22,391	...	1,980
Total ...	1,07,321	1,05,034	...	2,287

The decrease of 2,287 above shown is explained as follows:—

Deduction.	RS.
1. Relinquished	302
2. Sold for arrears of revenue	3
3. Resumed	17
4. An item not explained in the Atmakur Taluq	487
5. Chundi Inams not brought to account as waste	37
6. Remission of excess charged allowed after inquiry	1,557
Total ...	2,403

Addition.	
Omitted last year in Rapur Taluq	5
Adjusted in Kandukur Taluq	3
Unexplained in the Gudur Taluq	2
Charge made on Survey excess	106
Total ...	116
Net decrease ...	2,287

10th. *Cultivation of Porumboke Lands.*—The revenue under this head was Rupees 7,586 against Rupees 2,718 showing an increase of Rupees 4,868, which has resulted from the permission granted during the year under report for the cultivation of tank-bed, &c., land to meet the exigencies of famine.

	RS.
Fasli 1285	44,553
" 1286	1,103
	43,450

13th. *Grazing Tax* shows a decrease of Rupees 43,450, as the pasture farms were not rented out on account of the famine. The sum of Rupees 1,103 appertain to the taluqs of Rapur and Nellore at Rupees 263 and Rupees 840, respectively.

The following items were transferred to the Jungle Conservancy Fund, and the demand shown under those heads last year is the nominal decrease for the year under report:—

		RS.
31*st.*	Rent on soapnut trees	1,225
32*nd.*	Do. fruit trees	2,202
33*rd.*	Do. roots for dyeing cloth	405
34*th.*	Do. medical roots...	460
52*nd.*	Ratan rent	290
	Total ...	4,582

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47*th. Charge for Water on Zemindari, &c., Lands* shows a decrease of Rupees 6,788 as detailed below, and the result is due to the drought:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Second crop on minor Inams	926	205	...	721
Dry Inams irrigated...	6,266	193	...	6,073
Water-tax on Shrotriem	148	...	...	148
Do. on Zemindari lands	219	204	...	14
Talanadan cess in Kanigiri	...	168	168	...
Total ...	7,559	770	...	6,788

The following items exhibiting a net decrease of Rupees 7,863 do not call for any special remarks:—

Items.	Fasli 1285.	Fasli 1286.
	RS.	RS.
6. Land cultivated, but not included in the Jamabandi	3,696	292
8. Concealed cultivation	29	78
16. Revenue from reverted Inams	55	108
18. Do. sequestered do.	50	82
26. Chunam shell rent	5,410	5,410
41. Commission on the sale of distrained property	45	27
44. Revenue fines	1,015	517
46. Excess collection over the demand	29	342
48. Quit-rent on Bungalows	157	157
50. Russums from Zemindars, &c.	10,294	10,294
56. Revenue from Process service	9,594	3,736
59. Stalacurnam Russums	677	675
64. Sale proceeds of trees	4,849	6,319
Total ...	35,900	28,037

65*th. Other Items* as composed of the following:—

Items.	Fasli 1285.	Fasli 1286.
	RS.	RS.
Cultivation of Land without permission	6,947	6,942
Excess in Inams	15	15
Cowle Putta	3,422	2,411
Sale of Service books...	1	6
Dowle Izafa or cultivation after Jamabandi	130	198
Sale of lands in the old Rapur fort...	1	...
Mera of Village Service Inams resumed	10	...
Amount paid for boundary stones	1	28
Recovery from advances	72	174
Total ...	10,599	9,774
Net decrease ...	...	825

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17. *Sundry Sources of Revenue.*—The following is a comparative statement of demand on account of the sundry sources of revenue:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkári—				
Excise duty ...	61,000	61,000	...	...
Toddy...	17,970	17,970	...	...
Miscellaneous ...	378	167	...	...
Total ...	79,348	79,137	...	211
2. Sea Customs... ...	102	544	442	..
3. Salt	11,35,639	7,56,889	...	3,78,750
4. Stamps...	1,28,277	1,27,428	...	849
Total ...	13,43,366	9,63,998	...	...

(1.) *Abkári and Sea Customs.*—The fluctuation under the first and second heads calls for no remarks.

(2.) The following is a comparative abstract of imports and exports:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Exports	6,27,941	5,70,395	...	57,546
Imports	3,64,091	25,54,092	21,90,001	...
Total ...	9,92,032	31,24,487	21,90,001	57,546
Net increase ...	...	...	21,32,455	...

(3.) *Salt.*—The large decrease under Salt revenue of Rupees 3,78,750 is mainly due to the season as explained in the Salt Deputy Collector's report, paragraphs 9, 10, 11, and 17. The quantity of salt in store at the beginning of the year was 1,311,454 maunds. Adding the quantity manufactured during the year to the extent of 135,653 and deducting sales 377,582 and the wastage amounting to 29,670, the balance at the end of the year is 1,039,855 maunds.

(4.) *Stamps.*—The decrease in stamp revenue is as follows:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Judicial	80,481	79,087	...	1,394
Non-Judicial	4,796	48,341	549	...
Total ...	1,28,277	1,27,428	849	...

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18. *General Fiscal Results.*—The general fiscal results are compared in the subjoined abstract with those of the previous year :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Peishcush	4,00,322	4,00,304	...	18
Shrotriems	80,589	80,586	...	3
2. Amarams	3,667	3,667	...	...
Kattubadies	419	419	...	...
Total ...	84,675	84,672	...	3
3. Ryotwar	14,24,386	7,89,288	...	6,35,098
4. Redemption of Land-tax	...	.	...	...
5. Miscellaneous	2,13,232	1,52,304	...	60,928
Total Land Revenue ...	21,22,614	14,26,568	...	6,96,046
6. Abkári	79,348	79,137	...	211
Total ...	22,01,962	15,05,705	...	6,96,257
7. Income Tax	...	...	...	...
8. Salt	11,35,639	7,56,889	...	3,78,750
9. Sea Customs	101	544	443	...
10. Stamps	1,28,277	1,27,428	...	849
Total ...	12,64,017	8,84,861	...	...
Grand Total ...	34,65,979	23,90,566	...	10,75,413

19. *Demand, Collection, and Balance of Current Revenue.*—The demand, collection, and balance of current revenue are given in the following abstract :—

Items.	Demand.	Collections within the Fasli.	Subsequent Collections up to November.	Total Collections.	Balance.
	RS.	RS.	RS.	RS.	RS.
Land Revenue	14,26,568	4,21,534	1,46,191	5,67,725	8,58,843
Sundry Sources	9,63,998	9,46,035	9,337	9,55,372	8,626
Total ...	23,90,566	13,67,569	1,55,528	15,23,097	8,67,469

(1.) The Land Revenue balance, amounting to Rupees 8,58,843, consists of the following items :—

	RS.
Peishcush...	11,110
Shrotriem...	70,916
Ryotwar	6,53,660
Miscellaneous	1,23,157
Total...	8,58,843

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(2) The balance of Peishcush is outstanding on the following estates:—

	RS.
Venkatagiri	3,916
Chundi	5,194
Mutyalapad	2,000
Total...	11,110

The payment of the sum outstanding on the Vencatagiri Zemindari appears to have been withheld on account of some claims for compensation. The matter will be inquired into. The attention of the Sub-Collector will be drawn to the balance outstanding on the Zemindaries of Chundi and Mutyalapad.

	RS.
Shrotriem	70,916
Ryotwar.	6,58,660
Miscellaneous	1,28,157
Total...	8,47,733

(3.) The Taluqwar details of the total balance outstanding on account of Shrotriem, Ryotwar, and Miscellaneous are given below:—

Taluqs.	Demand.	Collection up to Nov. 1877.	Balance.	Percentage.
	RS.	RS.	RS.	
Gudur	1,11,265	30,022	81,243	73
Rapur	65,846	31,195	34,651	52
Nellore	1,18,174	10,951	1,07,223	90
Atmakur ...	1,17,593	16,455	1,01,138	86
Kavali	59,776	9,959	49,817	83
Udayagiri ...	44,382	19,422	24,960	56
Kandukur ...	1,82,714	17,462	1,65,252	91
Kanigiri ...	34,264	16,028	18,236	53
Ongole	2,89,591	24,676	2,64,915	91
Total...	10,23,605	1,76,170	8,47,435	...
Huzur...	2,659	2,361	298	...
Total...	10,26,264	1,78,531	8,47,733	82

(4.) The sum of Rupees 8,626 outstanding under the head of Sundry Sources relates to toddy rent. Claims for remission are under inquiry.

(5.) The backward state of collections is attributed to the bad season.

20. *Demand, Collection, and Balance of Arrears of Revenue.*—The subjoined abstract exhibits the demand, collection, and balance of arrears of revenue.

Items.	Balance on the 1st July 1876.			Collections up to 30th June 1877.			Subsequent Collections up to 30th November 1877.			Total Collections.			Remission.			Balance on the 1st December 1877.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Peishcush	4,893	0	0	725	0	0	....			725	0	0	....			4,168	0	0
Shrotriem	22,162	0	0	11,306	0	0	34	0	0	11,340	0	0	711	0	0	10,111	0	0
Ryotwar	5,48,504	0	0	3,67,737	0	0	2,528	0	0	3,70,265	0	0	52,628	0	0	1,20,611	0	0
Miscellaneous	1,75,923	0	0	62,175	0	0	1,351	0	0	63,526	0	0	18,725	0	0	93,672	0	0
Total...	7,46,482	0	0	4,41,943	0	0	3,913	0	0	4,45,856	0	0	72,064	0	0	2,28,562	0	0
Abkari	7,821	0	0	5,281	0	0	....			5,281	0	0	2,500	0	0	40	0	0
Income Tax	32	0	0	....			....			....			21	0	0	11	0	0
Total...	7,853	0	0	5,281	0	0	....			5,281	0	0	2,521	0	0	51	0	0
Grand Total...	7,54,335	0	0	4,47,224	0	0	3,913	0	0	4,51,137	0	0	74,585	0	0	2,28,613	0	0

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Rupees 94,810 were shown in the last report as the balance outstanding on account of past Faslis up to 1284 on 1st October 1876. A balance of Rupees 2,16,095 has accrued on account of Fasli 1285 on 1st October 1876, making a total balance of Rupees 3,10,905. Deducting Rupees 82,292 collected up to the end of November last there is still a balance of Rupees 2,28,613 outstanding on account of past year ending with Fasli 1285 as shown in the statement given below. The remission recommended last year having been sanctioned only recently will be noticed further on.

21. *Comparative Abstract of Collections.*—The subjoined is the usual comparative abstract of collections, current and arrears :—

Items.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Peishcush...	17,908	4,00,822	4,18,225	725	3,89,194	3,89,919	...	28,306
Shrotriem	17,009	74,873	91,882	11,340	13,756	25,096	...	66,786
Ryotwar	3,94,659	12,69,682	16,64,341	3,70,265	1,35,628	5,05,893	...	11,58,448
Miscellaneous	83,826	1,61,642	2,45,468	63,526	29,147	92,673	...	1,52,795
Total ...	5,13,397	19,06,519	24,19,916	4,45,856	5,67,725	10,13,581	...	14,06,335
Abkari	4,858	79,348	84,206	5,281	70,511	75,792	...	8,414
Salt	...	11,35,639	11,35,639	...	7,56,889	7,56,889	...	3,78,750
Sea Customs	...	101	101	...	544	544	443	...
Stamps	...	1,28,277	1,28,277	...	1,27,428	1,27,428	...	849
Total ...	4,858	13,43,365	13,48,223	5,281	9,55,372	9,60,653	443	3,86,013
Grand Total ...	5,18,255	32,49,884	37,68,139	4,51,137	15,23,097	19,74,234	443	17,94,348
Net...	...	..	..	...	...	...	...	17,93,905

22. *Recommendation in regard to Irrecoverable Arrears.*—The following statement shows the particulars of remissions recommended for this year out of the balance of Rupees 2,28,613 shown in the statement subjoined to paragraph 20 :—

Items.	Balance on the 1st December 1877.	Recoverable.	Doubtful.	Recommended for remission in the last Jamabandi Report.	Now recommended for remission.	Total Irrecoverable.
	RS.	RS.	RS.	RS.	RS.	RS.
Peishcush	4,168	......	4,168	......	......	......
Shrotriem	10,111	7,537	1,522	1,052	......	1,052
Ryotwar	1,20,611	1,12,077	......	7,220	1,314	8,534
Miscellaneous	93,672	66,743	......	21,607	5,322	26,929
Total...	2,28,562	1,86,357	5,690	29,879	6,636	36,515
Abkari	40	40	......	......	......	......
Income Tax	11	......	......	11	......	11
Total...	51	40	......	11	......	11
Grand Total..	2,28,613	1,86,397	5,690	29,890	6,636	36,526

23. *Recoverable Arrears.*—According to the above return the recoverable balance amounts to Rupees 1,86,397. The returns of collections have not been received from the taluqs. A large portion is probably irrecoverable as all doubtful cases and cases in which sufficient explanation has not been rendered in the local returns has been entered as recoverable for the purposes of the Jamabandi returns. Early measures will be adopted to adjust them.

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24. *Doubtful balance.*—The sum of Rupees 5,690 entered as doubtful relates to certain claims for compensation.

25. *Irrecoverable balance.*—The amount recommended for remission in the last Jamabandi Report was Rupees 29,890.

	RS.
On account of arrears, as per statement annexed to paragraph 26 of last report	27,897
On account of current, as per paragraph 22 of last report	1,993
Total ...	29,890

In G.O., No. 3,122, dated 17th October 1877, communicated with the Board's Proceedings, dated 1st December 1877, No. 5,136, received in this office on the 14th January 1878, sanction has been accorded to write off Rupees 13,363 out of the said sum of Rupees 29,890, and further information has been called for in regard to the remaining sum of Rupees 16,527. In my letter, No. 462, dated 31st January 1878, the explanation has been submitted and the amount will be written off on receipt of the requisite sanction. The amount now recommended for remission is Rupees 6,636 as detailed in the statement annexed to paragraph 22. The grounds of remission are given below:—

		RS.
1.	Shavi remission in the Kavali Taluq for Fasli 1285	37
2.	Tervacammi remission in Udayagiri Taluq	39
3.	Water-rate improperly charged in the Udayagiri and Nellore Taluqs	137
4.	Assessment of lands given to Village Officer in lieu of unprofitable Inam	27
5.	Remission of Kancha rent in the Taluq of Kavali	131
6.	Excess on Inam remitted on inquiry	4,262
7.	Inams relinquished	26
8.	Assessment of land taken up for the Rapur Cutcherry	1
9.	Balance left after sale of defaulters' property	1,533
10.	Remission on account of floods in Nellore Taluq	53
11.	Assessment of tank-bed land relinquished	115
12.	Adjustment	238
13.	Assessment of lands taken up late in the year in Rapur and Nellore.	27
14.	Do. erroneously charged	7
15.	Do. of Inam land rendered unfit for cultivation in the Taluq of Kavali	3
	Total ...	6,636

(1.) The Fasliwar details of the amount recommended for remission are given below:—

Items.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Ryotwar	1	2	30	502	779	1,314
Miscellaneous	334	1,082	709	1,974	1,223	5,322
Total ...	335	1,084	739	2,476	2,002	6,636

(2.) The wastage of salt is 14,759 maunds as detailed in paragraph 14 of the Salt Deputy Collector's report. The wastage, amounting to 23,362, recommended to be written off in the last report has not yet* been sanctioned. Fasliwar details of the amount now recommended are given in the margin and the details as to divisions are given below.

	Maunds.
Fasli 1283 ...	2,227
" 1284 ...	11,648
" 1285 ...	884
Total ...	14,759

* Since sanctioned—*Vide* G.O., No. 3,122, dated 17th October 1877.

	RS.
Kanuparti	3,465
Padarti	2,284
Pakala	1,815
Tummalapenta	458
Iskapalli	584
Gogulapalli	38
Kistnapatam	3,390
Dugarazupatam	565
Tada	1,657
Sunnapugunta	503
Total ...	14,759

My recommendations for the year may be summed up as follows:—Remission of Rupees 6,636 on account of arrears wastage of salt to be written off, 14,759 maunds.

26. *Extent to which Coercive Process was employed.*—The following statement shows the extent to which coercive measures were adopted in the collection of revenue:—

—	Process issued.		Arrears for which Property, Personal or Real, was attached.	Property sold.	
	Number of Defaulters.	Balance.		Personal.	Real.
Principal Division	18,040	226,456	150,852	10,074	1,178
Sub-Division	7,106	31,809	8,800	818	13
Total ...	25,146	258,265	159,652	10,892	1,191

The total sum collected on account of batta to process servers was Rupees 3,736. The amount disbursed was Rupees 5,733, being Rupees 1,997 in excess of the collections attributable to the small number of processes issued in consequence of the famine. The deficit was met from the balance of the previous fasli.

27. *Gross Collections and Charges.*—The subjoined is a comparative statement of gross collections and charges:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Gross collections	33,99,295	18,14,789	...	15,84,506
Silihands and Saderward	2,29,240	2,28,315	...	925
Extra charges	92,541	53,173	...	39,368
Total ...	321,781	2,81,488	...	40,293

28. *Working of Village Accounts.*—No reports have been received on the working of village accounts which are, as a rule, properly kept in this district.

29. *Lands acquired by Public Servants.*—The 3rd Gumastah of the Atmakur Taluq, named Kondrazu Venkatasubbiah, acquired 2·64 acres of dry land, assessed at Rupees 3-5-0, in Devarayapalli.

30. *Inspection of Rain Gauges.*—No reports of inspection have been received.

31. *Boundary Marks.*—The total number of boundary marks is given at 1,295,204 of which 1,237,559 are said to be in good order; 38,742 are shown to be as needing repairs, and 18,903 are reported to be missing altogether.

32. *Sub-division of Inam Villages enfranchised.*—No applications for sub-division of enfranchised Inam villages were received.

33. *Agricultural Statistics.*—Two statements in forms A and B, prescribed by the Board, are enclosed showing the agricultural statistics.

34. *Remarks on the Conduct of Public Servants.*—The conduct of public servants during the small portion of the fasli that I was in the district calls for no special remarks.

NELLORE,
31st January 1878.

(Signed) J. GROSE,
Collector.

Exd. J. Tulloch.

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SUB-COLLECTORATE.

I have the honor to submit my report on the Annual Settlement of the Sub-division for Fasli 1286.

2. Places at which Settlement was made.—The Sub-division comprises the three taluqs of Ongole, Kandukur, and Kanigiri. The first two of these were settled by me, and the last, Kanigiri, by the Special Deputy Collector Rama Row Garu. The places at which the settlement was made and the time occupied are given in the subjoined statement:—

Name of Officers who conducted the Settlement.	Taluq.	Places at which Settlement was made.	Time occupied.	Days.
T. VonD. Hardinge, Esq., Acting Sub-Collector of Nellore.	Ongole	Addanki	From 18th June to 5th July 1877.	18
		Ongole	„ 18th „ to 25th „ „	8
	Kandukur ...	Singarayaconda ...	„ 26th May to 12th June „	18
C. Rama Row Garu, Special Deputy Collector of Nellore.	Kanigiri ...	Mogallur	„ 8th June to 1st July „	24
		Peda	„ 2nd to 17th „ „	16
		Irlapadu		

3. Fluctuations in the Number and Tenure of Villages.—In the fasli under report there have been no variations in the tenure of villages. As regards the number, the following has to be noted. In Fasli 1285, the Jamabandi was conducted with reference to the number of villages after survey and settlement, and only one set of accounts were prepared for the villages clubbed together by the Demarcation and Survey Departments. In their Proceedings, No. 636, dated the 6th March 1876, the Board of Revenue expressed their opinion that, until the village establishments are revised, it would be better to prepare the Jamabandi accounts separately for the old villages as they stood prior to amalgamation by Survey Department. The Jamabandi of Fasli 1286 was therefore conducted with reference to the number of villages as they stood prior to survey clubbing, and separate accounts were prepared, except for a few villages in the Kandukur Taluq, which were at first settled according to the clubbed system.

4. Puttas.—The number of fresh puttas issued in Fasli 1286 is 12,446, of which 254 are book puttas and 12,192 ordinary or single sheet puttas. The details required in Circular No. 28 of 1870 are given in the subjoined form:—

Taluqs.	Number of Book Puttas where Assessment does not exceed Rupees 100 and is above Rupees 50.			Number of Book Puttas whose Assessment exceeds Rupees 100.			Single Putta Sheets.			Total.		
	Number newly issued.	Old Puttas.	Total.	Number newly issued.	Old Puttas.	Total.	Number newly issued.	Old Puttas.	Total.	Number newly issued.	Old Puttas.	Total.
Ongole	63	874	937	10	322	332	5,429	7,274	12,703	5,502	8,470	13,972
Kandukur	165	683	848	16	320	336	6,734	5,299	12,033	6,915	6,302	13,217
Kanigiri	...	28	28	...	4	4	29	4,212	4,241	29	4,244	4,273
Total ...	228	1,585	1,813	26	646	672	12,192	16,785	28,977	12,446	19,016	31,462

5. Seasons.—It will be seen from the annexed statement that the rainfall in the Sub-division during the official year 1876-77 was in Ongole 20·10, in Kandukur 12·25, and in Kanigiri

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11·05. The average rainfall of the nine faslis previous is 26·07 inches for Ongole, 31·29 inches for Kandukur, and 21·43 inches for Kanigiri. The Kandukur Taluq therefore fared the worst, and Kanigiri very badly. In the Ongole Taluq the rainfall, though four-fifths of the average, was not general throughout the taluq. The Addanki Division suffered equally with Kandukur and Kanigiri from want of rains. Only a few tanks in the Ongole Taluq proper received a fair supply of water. Those in the remaining portion of the Sub-division received little or no supply. The supply of drinking water also failed, and it became necessary to execute repair and to remove silt from certain wells and tanks. It may be safely stated that all the dry and wet crops, except those which had the advantage of unfailing well irrigation, entirely failed in the Kandukur and Kanigiri Taluqs and in the Addanki Division of the Ongole Taluq. In some villages in the Ongole Taluq proper, the rainfall in August and September 1876 had contributed to bring some dry crops to maturity. The failure of rains and supply of water to tanks necessitated the grant of many indulgences to ryots, such as the grant of dry and exceptional wet remissions, exemption from tirwa jasti or water-rate of cultivation under doruvu wells, the charge of dry rates on wet lands cultivated with the aid of wells, permission to cultivate Ashalminha lands on low assessment, the grant of advances largely to sink wells, and the like. The large amount of remission granted in the year under report, the enormously high prices of food and other grains, and the great falling off in the cultivation clearly evidence the unfavorable character of the season. I append an abstract showing the number of villages in each taluq in which dry remissions were given, and the rates at which these dry remissions were given :—

Taluq.	No. of Villages in Taluq.	Number of Villages in which Remission on account of Dry Waste was granted.											Number of Villages in which Remission on account of Dry Shavi was granted.										
		5 per cent.	10 per cent.	15 per cent	20 per cent.	25 per cent.	30 per cent.	35 per cent.	40 per cent.	45 per cent.	50 per cent.	Total.	5 per cent.	10 per cent.	15 per cent	20 per cent.	25 per cent.	30 per cent.	35 per cent.	40 per cent.	45 per cent.	50 per cent.	Total.
Ongole	117	9	4	1	3	1	10	4	13	...	17	62	...	..	1	3	1	10	4	13	...	17	49
Kandukur... ...	119	...	...	...	7	6	5	...	18	...	72	108	...	...	...	6	13	5	...	10	...	30	64
Kanigiri	80	...	...	...	...	10	7	...	8	...	52	77	..	..	...	...	11	7	...		...	44	71

It will be observed that all the 41 villages in the Addanki Division of the Ongole Taluq received remissions ranging from 30 to 50 per cent.

Months.	Ongole.		Kandukur.		Kanigiri.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
April 1876	·30	...	...	..	·40	...
May „	1·50	1·40	·60	1·20	2·90	·35
June „	·60	3·40	2·25	1·60	2·00	1·45
July „	4·00	1·70	4·40	2·35	4·45	·90
August „	2·90	6·30	·85	3·20	2·45	1·95
September „	5·70	2·35	2·95	1·60	2·90	1·00
Total for 1st half...	15·00	15·15	11·05	9·95	15·10	5·65
October 1876	8 10	1·60	10·40	0·40	4 20	·15
November „	·40	·55	·65	·65	1·35	·65
December „	2·05	...	2·85	...	·45	...
January 1877	...	...	...	...	...	1·00
February „	...	·40	...	·60	..	·60
March „	...	2·40	...	·65	...	3·00
Total for 2nd half...	10·55	4·95	13·90	2·30	6·00	5 40
Total for the year...	25·55	20·10	24·95	12·25	21·10	11·05

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6. Sanitary State.—The sanitary condition of the Sub-division in the fasli under report was unsatisfactory. The year was marked however by the absence of fever. Cholera visited all the taluqs of the division and the total number of deaths during the fasli was 4,087. In Kandukur the disease was particularly virulent in September and October 1876, there having been 67 deaths in the former and 84 deaths in the latter month. The disease lingered in the taluq throughout the year. Small-pox was prevalent in the Ongole Taluq during ten months of the year and in the Kandukur Taluq during six months and in the Kanigiri Taluq during the months of April, May, and June last. About the close of the year, there have been some cases of diarrhœa brought to notice supposed to be the result of eating unwholesome food. People in the three taluqs suffered from guinea-worm in the beginning of the year. Cattle disease was prevalent in the Sub-division in the first four months of the year; but as the year advanced, the failure of fodder and water for cattle was much felt, so much so that about half the number of cattle in the Sub-division are said to have died from starvation and disease.

7. Prices of Agricultural Products.—The average prices of the principal grains as compared with those of the previous year are shown in the annexed statement. The prices of Fasli 1286 are famine prices :—

Description of Grain.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Paddy, 1st sort ...	160	307	147	...
Do. 2nd do.... ...	146	266	120	...
Jonna	164	346	182	...
Sazza...	163	290	127	...
Horse-gram	175	323	148	...
Raggy	132	256	124	...
Variga	141	282	141	...

8. Ryots' Holdings.—A comparative statement of the ryots' holdings is annexed hereto. This shows that the extent of the holdings in the fasli under report is 396,776 acres, bearing an assessment of Rupees 6,19,175, while the extent of the previous fasli was 400,297 acres, with an assessment of Rupees 6,21,746. There has been therefore a decrease of 3,521 acres in extent and Rupees 2,571 in assessment in the fasli under report. The decrease is not so large as might have been expected.

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Taluqs.	Fasli 1285.				Fasli 1286.				Increase.				Decrease.			
	Dry.		Wet.		Dry.		Wet.		Dry.		Wet.		Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ongole	187,885	2,89,512	3,456	18,290	188,062	2,89,502	3,424	18,140	177	..	..	..	..	10	32	150
Kandukur	144,581	1,97,774	13,883	75,353	144,268	1,97,060	13,964	75,745	..	..	81	392	313	714	..	..
Kanigiri	50,037	37,834	455	2,983	46,610	35,803	448	2,925	..	..	..	..	3,427	2,031	7	58
Total ..	382,503	5,25,120	17,794	96,626	378,940	5,22,365	17,836	96,810	177	..	81	392	3,740	2,755	39	208

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9. Actual Cultivation.—The subjoined statement exhibits the actual extent of cultivation in the two Faslis 1285 and 1286. It will be observed that the extent of cultivation in Fasli 1286 is 200,026 acres with an assessment of Rupees 3,15,041, against 321,221 acres, assessed at Rupees 5,14,611, of the previous fasli. These figures show a very large decrease in cultivation, and this decrease is both in wet and dry cultivation in all the three taluqs more or less equally, and is due to the unfavorable nature of the season. The percentage of cultivation with reference to the holdings in each taluq for Faslis 1285 and 1286 are hereunder noted—

—	Fasli 1285.		Fasli 1286.	
	Dry.	Wet.	Dry.	Wet.
Ongole	80	77	50	43
Kandukur...	81	66	53	29
Kanigiri	83	77	53	46

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Taluqs.	Fasli 1285.				Fasli 1286.				Increase.				Decrease.			
	Dry.		Wet.		Dry.		Wet.		Dry.		Wet.		Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.	Extent	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ongole..	149,973	2,44,487	2,655	14,445	93,717	1,54,564	1,466	8,197	..	..	..	..	56,256	89,923	1,189	6,248
Kandukur	117,728	1,68,405	9,181	50,774	75,997	1,05,311	4,060	22,685	..	..	..	..	41,731	63,094	5,121	28,089
Kanigiri	41,334	34,170	350	2,330	24,578	22,902	208	1,382	..	..	..	..	16,756	11,268	142	948
Total ..	309,035	4,47,062	12,186	67,549	194,292	2,82,777	5,734	32,264	..	..	..	..	114,743	1,64,285	6,452	35,285

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10. Waste charged and remitted.—The annexed comparative statement exhibits the particulars of waste charged and remitted on all waste lands in Faslis 1285 and 1286. It will be observed from the statement that the total waste remitted in the year is a little less than five times that remitted in the previous year:—

Taluqs.	Waste charged.						Waste remitted.					
	Fasli 1285.			Fasli 1286.			Fasli 1285.			Fasli 1286.		
	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.	Dry.	Wet.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ongole ...	45,025	1,219	46,244	1,13,554	1,234	1,14,788	...	2,626	2,626	21,384	8,709	30,093
Kandukur...	29,369	2,858	32,227	60,939	4,447	65,386	...	21,721	21,721	30,810	48,613	79,423
Kanigiri ...	3,664	127	3,791	8,696	115	8,811	...	526	526	4,205	1,428	5,633
Total ...	78,058	4,204	82,262	1,83,189	5,796	1,88,985	...	24,873	24,873	56,399	58,750	1,15,149

11. In the year under report the total occupied waste is 196,750 acres, which is more than double the extent left waste in the previous year. The extent of dry waste in the three taluqs is 184,650 acres, and the amount of dry remission granted in the year under report with reference to G.O., No. 995, dated the 9th March 1877, is Rupees 56,399, while no such remission was given in the previous year. In the Ongole Taluq, 62 out of 117 villages have been granted this remission. Of these 62,—41 villages appertain to the Addanki Division. Out of 119 villages in the Kandukur Taluq, 108 villages received this remission, and 90 of these 108 had been allowed remission at 40 and 50 per cent. In the Kanigiri Taluq which consists of 80 villages, dry remission was given in 77 villages. In 60 of these 77, the dry remission given was 40 and 50 per cent. The year under report was a bad one. The ryots cultivated their lands with hopes that rain would fall, but they were disappointed, and the whole of the crops failed, except those under wells which had water and which were kept in repair by well-to-do ryots.

The total extent of wet waste is 12,103 acres, which is also more than double the wet waste in the previous fasli The total amount remitted on account of wet waste is Rupees 58,750, while only Rupees 24,873 was remitted last year. Of the sum of Rupees 58,750 remitted on account of wet waste, Rupees 58,319 appertain to whole numbers, and Rupees 431 to partial numbers. The large amount remitted on account of partial waste was entirely in the Ongole Taluq.

Allowances to Heads of Villages.—The usual remission of Rupees 48 was given on account of the salaries of the Village Munsifs of Tammavaram, Timmanapalam and Medarametta and Bodduvanipalem in the Ongole Taluq.

Shavi.—A large sum of Rupees 40,244 was remitted on account of dry and wet crops withered in the three taluqs of the Sub-division.

Tiruwakammi.—The amount remitted under this head in the three taluqs is Rupees 2,778, which is more than six times the amount granted in the previous fasli. Such large remission under this head was due to the extensive raising of dry crops on wet lands owing to failure of supply to the tanks.

Increment Remission.—This remission, which is given on account of the gradual introduction of the new settlement rates in accordance with Revenue Circular, No. 21 of 1874, and No. 3 of 1875, amounted in the fasli under report to Rupees 21,702, which is about a third less than that in the previous fasli.

Lift.—The amount remitted on account of irrigation by lift at the rate of 1 Rupee per acre is Rupees 248-9-0, and this is given in accordance with the Revenue Circular, No. 3 of 1875, quoted above.

Remission on account of Topes.—Under clause 1, paragraph 5 of Revenue Circular, No. 57 of 1874, a sum of Rupees 180 was remitted on account of public topes in the Ongole and Kandukur Taluqs.

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12. CULTIVATION OF SPECIAL PRODUCTS.—The subjoined statement exhibits the cultivation of sugar-cane, cotton, and indigo in the three taluqs for the three Faslis 1284, 1285, and 1286 :—

Taluqs.	Sugar-cane.			Cotton.			Indigo.		
	Fasli 1284.	Fasli 1285.	Fasli 1286.	Fasli 1284.	Fasli 1285.	Fasli 1286.	Fasli 1284.	Fasli 1285.	Fasli 1286.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Ongole	..	..	..	2827·89	2009·54	1537·00	23160·59	29532·70	16994·00
Kandukur	..	..	..	879·15	1395·34	1630·00	9024·75	14092·36	9689·00
Kanigiri	5·10	7·00	4·00	1515·88	1267·00	1003·00	752·41	999·00	480·00
Total ..	5·10	7·00	4·00	5222·92	4671·88	4170·00	32937·75	44624·06	27118·00

13. The cultivation of sugar-cane which is confined to the Kanigiri Taluq has decreased a little. The cultivation of cotton is on the decline in the Ongole and Kanigiri Taluqs, and on the increase in the Kandukur Taluq. There is a considerable falling off in the indigo cultivation in the three taluqs when compared with that cultivation in the previous fasli.

14. DEMAND.—The annexed comparative statement exhibits the demand of land and sundry sources of revenue for the two Faslis 1285 and 1286 :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Quit-rent on Shrotriems	17,691	17,691	...	...
Ryotwar Revenue	5,63,217	4,39,604	..	1,23,613
Land Revenue, Miscellaneous	59,735	49,275	...	10,460
Total ...	6,40,643	5,06,570	...	1,34,073
Abkári	...	...	...	...
Toddy	1,190	1,190	...	...
Road Fund	59,112	59,280	168	...
Total ...	60,302	60,470	168	...
Grand Total ...	7,00,945	5,67,040	...	1,33,905

15. The quit-rent on shrotriems being a fixed sum, there is no variation therein. The toddy-farms were rented for three faslis from Fasli 1285, and hence no change in that revenue. The large decrease in the Ryotwar Revenue and Land Revenue, Miscellaneous, is the result of famine which marked the fasli. The small increase in the Road Fund needs no special remark.

Under Land Revenue, Miscellaneous, there is a decrease of Rupees 12,128-5-7, and an increase of Rupees 1,667-4-3, which give a net decrease of Rupees 10,461-1-4. Hereunder are given the details of this item for the last and current faslis :—

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Items.	Fasli 1285.			Fasli 1286.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Stelakarnam Russums...	0	14	8	...			...			0	14	8
2. Bhale Row do. ...	15	5	0	15	0	0	...			0	5	0
3. Quit-rent on Minor Inams in Government and Shrotriem villages.	31,523	13	9	31,437	6	11	...			86	6	10
4. Charge on survey excess in Inams.	5,140	15	3	5,048	12	0	...			92	3	3
5. Produce of fruit-trees ...	108	0	0	...			...			108	0	0
6. Water-rate on Inam lands including Talavadhan.	439	0	4	170	3	0	...			268	13	4
7. Unauthorized cultivation.	2,174	3	8	610	8	6	...			1,563	11	2
8. Value of trees on darkhast lands.	1,013	4	10	302	14	2	...			710	6	8
9. Revenue fines	618	4	0	174	9	8	...			443	10	4
10. Excess collections... ...	21	5	2	2	0	0	...			19	5	2
11. Sale proceeds of pasture farms.	5,584	4	8	...			...			5,584	4	8
12. Sist on Cowle putta lands.	223	13	0	175	9	0	...			48	4	0
13. Russums paid by Venkatagiri Rajah.	7,700	0	0	7,700	0	0	...			...		
14. Dowle Izapha	763	6	5	194	8	10	...			568	13	7
15. Cultivation of sequestered Inams in Chundi.	136	0	1	41	0	0	...			95	0	1
16. Quit-rent on Bhale Row Inams and Bedigas or resumed service Inams in Chundi.	111	0	2	75	0	0	...			36	0	2
17. Cheyroot farms	244	4	0	...			...			244	4	0
18. Sale proceeds of service books.	0	0	8	6	0	0	5	15	4	...		
19. Charges on encroachments or cultivation on Poramboke lands.	627	3	7	2,209	15	3	1,582	11	8	...		
20. Cultivation of resumed Inams.	54	14	0	108	0	0	53	2	0	...		
21. Process Service Fees ...	3,173	13	10	961	10	6	...			2,212	3	4
22. Amount paid as Bedigas on outturn of resumed Inams in Chundi.	15	8	9	41	0	0	25	7	3	...		
23. Charges for demarcation stone.	1	7	0	...			...			1	7	0
24. Commission on sale of distraint property.	44	4	4	...			...			44	4	4
Total ...	59,735	3	2	49,274	1	10	1,667	4	3	12,128	5	7

Items Nos. 1 and 2 have been abolished with reference to G.O., No. 844, of the 29th May 1875, but the demand under Item No. 2 is the amount of that Russum payable in the Chundi estate. The decrease in Items Nos. 3 and 4 is due partly to relinquishments and partly to the sale of Inams and their survey excesses for arrears of quit-rent. The absence of rain and the consequent unfavorable nature of the seasons are the causes of decrease in Items Nos. 5 and 6. The prohibitory assessments charged on such cultivation repressed greatly the tendency of ryots to cultivate lands without permission, and hence the decrease in Item No. 7. The decrease in Item No. 8 is due to the very small number of darkhasts in the fasli under report. Want of pasture owing to the unfavorable nature of the seasons is the cause of decrease in Item No. 11. The decrease in Item No. 12 is due to the expiry of some cowles in the Kanigiri Taluq. Item No. 17 was transferred to Jungle Conservancy Fund, and hence the absence of demand under this head. The large increase in Item No. 19 is owing to the indulgence granted to ryots to

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cultivate ashalminah and other unoccupied lands at moderate rates of assessment on account of famine. There has been no collections in the fasli on account of current demand, and no coercive measures were adopted for the realization of arrears. Hence a large decrease in Item No. 21. The increase in Items Nos. 18, 20, and 22, and the decrease in Nos. 9, 10, 13, 14, 15, 16, 23, and 24 need no special remarks.

16. DEMAND, COLLECTION, AND BALANCE OF REVENUE.—The subjoined statement exhibits the demand, collection, and balance of current revenue for Fasli 1286. It will appear therefore that the collections within the fasli were only 2·23 per cent. of the demand, and that subsequent collections up to 31st January 1878, 13·78 per cent. The total collections therefore up to 31st January 1878 on account of the current demand of Fasli 1286 were only 16·02 per cent. It is scarcely necessary for me to state here that the cause of the great fall in the collections is the famine now disappearing:—

Items.	Demand of Fasli 1286.			Collections within the Fasli, *i.e.*, up to the end of June 1877.			Balance.			Subsequent collections up to the end of January 1878.			Remaining Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Quit-rent on Shrotriems ..	17,690	13	11	298	4	6	17,392	9	5	220	12	8	17,171	12	9
Ryotwar Revenue..	4,39,604	9	4	2,279	1	11	4,37,325	7	5	67,767	15	8	3,69,557	7	9
Land Revenue, Miscellaneous.	49,274	8	1	9,097	15	9	40,176	8	4	3,725	1	2	36,451	7	2
Total ..	5,06,569	15	4	11,675	6	2	4,94,894	9	2	71,713	13	6	4,23,180	11	8
Toddy	1,190	0	0	835	2	8	354	13	4	40	0	0	314	13	4
Road Fund	59,280	8	8	152	8	8	59,128	0	0	6,469	10	3	52,658	5	9
Total ..	60,470	8	8	987	11	4	59,482	13	4	6,509	10	3	52,973	3	1
Grand Total ..	5,67,040	8	0	12,668	1	6	5,54,377	6	6	78,223	7	9	4,76,153	14	9

17. DEMAND, COLLECTION, AND BALANCE OF ARREARS OF REVENUE.—The annexed statement shows the demand, collection, and balance of arrears of revenue.

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Items.	For what Fasli.	Total amount of arrears at the beginning of Fasli 1286.	Amount collected and remitted in Fasli 1286.	Balance at the end of Fasli 1286.	Particulars of Column 5.			
					Subsequent collections up to 31st July 1877.	Recoverable.	Irrecoverable.	Total.
1	2	3	4	5	6	7	8	9
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Quit-rent on Shrotriem, ...	Fasli 1285...	1,733 9 6	1,521 15 0	211 10 6	...	211 10 6	...	211 10 6
Ryotwar Revenue	Fasli 1281 to Fasli 1285.	79,440 12 11	75,645 13 3	3,794 15 8	2 6 0	2,832 3 3	960 6 5	3,794 15 8
Land Revenue, Miscellaneous ...	Fasli 1280 to Fasli 1285.	14,739 15 6	10,994 0 11	3,745 14 7	...	2,685 5 3	1,060 9 4	3,745 14 7
Toddy...	Fasli 1285...	79 2 7	79 2 7	...	...	...	...	...
Income Tax...	Fasli 1282...	10 13 3	...	10 13 3	...	...	10 13 3	10 13 3
Road Fund...	Fasli 1281 to Fasli 1285.	18,712 4 9	16,847 11 0	1,864 9 9	0 14 1	1,630 15 10	232 11 10	1,864 9 9
Total...		1,14,716 10 6	1,05,088 10 9	9,627 15 9	3 4 1	7,360 2 10	2,264 8 10	9,627 15 9

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18. The Government in their Order, No. 901, of the 5th July 1876, communicated with the Board's Proceedings, No. 2,088, dated the 16th August following, have sanctioned the remission of Rupees 3,143-0-3 out of Rupees 4,537-9-2 recommended to be written off as irrecoverable in the last year's report. Of the difference, viz., Rupees 1,394-8-11, for the remission of which sanction was awaited, Anna 1 has since been collected. The remainder Rupees 1,394-7-11, together with Rupees 870-0-11 recommended for remission in this report, makes up the irrecoverable arrears amounting to Rupees 2,264-8-10, out of which a sum of Rupees 868-5-2 has since been remitted—*Vide* G.O., No. 3,122, dated 17th October 1877, communicated with Board's Proceedings, No. 5,136, dated 1st December following. Therefore the remainder for which sanction is still awaited is Rupees 1,396-3-8.

19. I have the honor to request sanction to write off the following sums as irrecoverable:—

	RS.	A.	P.
1. Dowle Izafa, which had been already collected but retained erroneously under balance for Fasli 1280...	9	4	1
2. Stalakurnam meras, the collection of which was prohibited with reference to G.O., No. 844, of the 29th May 1875, for Fasli 1283	1	15	2
3. Charge on Survey excess in Inams, which was found not to be excess from subsequent inquiry for Fasli 1283	12	2	6
4. Assessment remitted as there was no land for which it was charged for Fasli 1284	10	0	4
5. Charge on account of excess in Inams remitted as there was no excess for which the charge was made for Fasli 1284	12	2	6
6. Over-charge of road-cess erroneously included in demand for Fasli 1284	24	6	6
7. Assessment on putta lands sold for arrears of revenue, but which did not realize the full amount of arrears for Fasli 1284	18	9	6
8. Road-cess on do. do. do. do.	3	0	4
9. Quit-rent on and charge on account of excess in Inams sold for arrears, but which did not realize the full amount of arrears for Fasli 1284	3	11	0
10. Difference of assessment on lands whose rates were reduced by the Settlement Department for Fasli 1284	30	12	3
11. Difference of road-cess on lands whose rates were reduced by the Settlement Department for Fasli 1284...	0	14	6
12. The assessment on lands erroneously entered in the Settlement accounts for Fasli 1284	26	10	0
13. Remission of assessment on account of withered wet crops granted on subsequent inquiry after Jamabandy for Fasli 1285	341	5	3
14. Remission of road-cess on account of do. do. do.	90	11	5
15. Assessment on lands washed away by river freshes for Fasli 1285.	2	5	0
16. Stalakurnam russums erroneously demanded for Fasli 1285 ...	0	14	8
17. Charge on account of excess in Inams remitted, as there was no excess for which the charge was made for Fasli 1285	12	1	6
18. Over-charge of road-cess erroneously included under demand for Fasli 1285...	47	1	0
19. Assessment on lands sold for arrears of revenue, but which did not realize the full amount of arrears for Fasli 1285	42	12	4
20. Road-cess on do. do. do.	4	4	8
21. Quit-rent on and charge on account of excess in Inams sold for arrears, but which did not realize the full amount of arrears for Fasli 1285...	13	3	4
22. Assessment on lands relinquished but erroneously included under demand for Fasli 1285	10	0	1
23. Assessment on lands whose rates were reduced by the Settlement Department subsequently for Fasli 1285	30	12	0
24. Road-cess on do. do. do.	1	14	6

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	RS.	A.	P.
25. Assessment on lands included under there as excess found in Inams but remitted subsequently as claimed by the Inamdars as mamul enjoyment within certain limits for Fasli 1285	48	0	0
26. Road-cess on do. do. do. do.	3	0	0
27. Assessment on authorized tope lands erroneously retained under demand for Fasli 1285	1	6	0
28. Road-cess on do. do. do. do.	0	1	4
29 Dowle Izafa remaining under arrears after the lands were sold for recovery for Fasli 1285	7	3	10
30. Bediga on Inams remitted, as the owner of which fled away leaving the Inam land under waste for Fasli 1285	6	3	4
31. Charge on Inam excess separated from the Inam proper by recognizing a Sub-Division for Fasli 1285	6	3	0
32. Charge on Inam excess erroneously included in Settlement accounts, but subsequently corrected by that department for Fasli 1285 ...	47	1	0
Total ...	870	0	11

Of this sum, viz., Rupees 870-0-11, a sum of Rupees 175-6-8, being the amount of land-cess as per Items Nos. 6, 8, 11, 14, 18, 20, 24, 26, and 28 will have to be recommended for remission in the annual Local Fund Report as per Board's Proceedings, No. 431, of the 14th February 1876.

20. The subjoined is a statement showing the extent to which coercive measures were employed in the recovery of arrears—*Vide* Board's Official Memorandum, No. 870, of the 7th June 1876.

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Taluqs.	Number of Defaulter against whom coercive Process were issued.	Amount of Arrears for which the Process were issued.	Number of Defaulter whose Property, Personal or Real, was attached.	Arrears for which the Property, Personal or Real, was attached.	Number of Defaulter whose Property was actually sold.	Amount of Arrears for which the Property was sold.	Value of Property sold. Real Property. Estimated Value.	Real Property. Amount actually realized.	Personal Property. Estimated Value.	Personal Property. Amount actually realized.	Total. Estimated Value.	Total. Amount actually realized.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ongole	5,000	15,360 6 8	1,500	4,421 9 2	510	1,365 10 0	40 2 0	0 8 0	1,325 8 0	450 0 0	1,365 10 0	450 8 0
Kandukuru	1,320	12,631 0 0	38	3,650 0 0	24	430 0 0	23 0 0	1 0 0	402 0 0	326 0 0	425 0 0	327 0 0
Kanigiri	786	3,818 0 0	63	728 0 0	33	161 0 0	79 0 0	11 0 0	49 0 0	42 0 0	128 0 0	53 0 0
Total ...	7,106	31,809 6 8	1,601	8,799 9 2	567	1,956 10 0	142 2 0	12 8 0	1,776 8 0	818 0 0	1,918 10 0	830 8 0

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21. The collections on account of process-servers during the fasli under report were only Rupees 961-14-4, while the actual expenditure on their account amounted to Rupees 1,133-0-10. So there is a loss of Rupees 171-2-6 in this fasli, while there was a profit of Rupees 1,672-8-8 in the preceding Fasli (1285). This was owing to the limited use of coercive process on account of famine.

22. Revenue realized as second-crop assessment on one crop Inam wet and as Tirvajasty on Inam dry lands. The following is the usual statement exhibiting the revenue realized during the last five years under the two heads above mentioned. This includes Talavadhanee collected in the Kanigiri Taluq, and the water-rate charged for water taken from charity ponds.

Fasli.	Minor Inams.		Shrotriems.		Total.
	Second-crop Assessment on one Crop Inam Wet Land.	Tirvajasty on Inams.	Second-crop Assessment on one Crop Inam Wet Lands.	Tirvajasty on Inams.	
	RS.	RS.	RS.	RS.	RS.
Fasli 1282	417	233	...	11	661
" 1283	377	300	...	12	689
" 1284	263	362	...	2	627
" 1285	191	248	...	...	439
" 1286	168	2	...	...	170
Total ...	1,416	1,145	...	25	2,586

23. Acquisition of Lands by Public Servants.—In the fasli under report no public servant appears to have acquired any fresh lands.

24. Sub-division of Enfranchised Inam Villages.—No enfranchised Inam village was sub-divided in the fasli under report.

25. Surrender of Ruined Tanks.—No ruined tanks were made over in this fasli for private enterprise.

26. Agricultural Statistics.—A statement in the prescribed form showing the agricultural statistics of the three taluqs of the sub-division is herewith submitted.

27. State of Boundary Marks.—The returns received from the three taluqs of the sub-division are herewith submitted as usual. The figures appear to be a mere repetition of those of the preceding fasli.

28. Absence of the Sub-Collector from the Sub-division.—I was absent from my division on the whole for ten days, that is, from 1st to 3rd July 1876 and from 13th to 19th May 1877. The days from 1st to 3rd of July were occupied in the return journey from Nellore, and those from 13th to 19th May in going to, and returning from, Nellore at the time of His Grace the Governor's visit to that station,

29. Village Accounts.—The village accounts were examined by me and by the Sheristadar at the Jamabundy, and were found generally to be correctly kept. It is believed that to the punishments inflicted on the Village Curnams at the Jamabundy of Fasli 1285 for the carelessly-kept irregular accounts submitted in that fasli is due the perceptible improvement in accounts produced for the fasli under report.

30. Taluq Treasuries.—During my periodical inspection of the taluqs, I have examined the taluq and division treasuries and found every thing to be correct.

31. Rain Gauges.—The rain gauges are all in good order. The glass of rain gauge at Ramapatam was reported to be broken, and a new one was applied for.

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32. SALT-PANS.—During fasli under report I did not examine the salt-pans in the sub-division as required in Standing Order No. 200-1, my presence being required inland.

33. SEA CUSTOM.—The sea ports in the sub-division were transferred to my charge from that of the Salt Deputy Collector (*vide* G.O., No. 1,132, dated 19th March 1877). There are four ports in the sub-devision, viz., Kottapatam (inclusive of Itamukkala), Ramapatam, Pakala, and Kanuparti; of which the first is the largest and most important one, being the residence of many merchants. During the past fasli the import and export trade of this port increased largely. It has been visited by English vessels and steamers very frequently of late, a thing which I believe rarely occurred before. This improvement in trade is the result of high prices obtainable for food-grains during the famine. During the Fasli 1286 I visited two of these four ports, viz., Kottapatam and Ramapatam. The offices were in good order.

34. VILLAGE SITES—GRANTS OF UNCLAIMED PORTION OF.—With reference to paragraph 7 of Revenue Circular No. 1 of 1874, I see from the statements received from the Tahsildars that no grants of village sites for building purposes were made in the fasli under report.

35. QUINQUENNIAL STATEMENTS.—The subjoined is a statement showing the fluctuation in the number of villages under each tenure :—

Villages.	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Ryotwar	313	316	3	...
Rented	...	...	...	...
Amani	...	...	..	...
Shrotriem	100	99	...	1
Zemindari	520	520	...	...
Total ...	933	935	3	1

The increase of three under Ryotwar and the decrease of one under the Shortriem tenures indicate mistakes in the previous reports, for in the report for Fasli 1281 as well as in its preceding report the number of villages in the Ongole Taluq under Ryotwar system was entered as 114 while their actual number was and is 117 and the number of Shrotriem villages was and is only 99 as noted in the margin, but the mistake appears to have occurred in totalling them. The villages under the Zemindari call for no remark.

Ongole	22
Kandakur...	54
Kanigiri	23
Total ...	99

36. The annexed is a statement showing the agricultural stock of the sub-division. The increase in the number of cows might have occurred in the four years preceding the famine year. The decrease in the number of buffaloes and sheep was owing to the bad season. The decrease in the number of ploughing cattle is attributable to the loss of many working cattle for want of fodder, and hence the decrease in the number of ploughs :—

——	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Ploughing cattle	48,205	46,432	...	1,773
Cows	43,061	45,015	1,954	...
Buffaloes	24,608	20,456	...	4,122
Sheep	109,618	95,847	...	13,771
Total ...	225,492	207,780	1,954	19,666
Ploughs ...	22,614	21,578	...	1,036

37. The subjoined statement shows the population and number of houses in the sub-division. The census was not taken in the fasli under report as was done in Fasli 1281. The

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decrease both in the number of houses and in the population is owing to the loss of life from cholera and other diseases in the fasli. Many houses were abandoned during the famine :—

——	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Population	595,615	580,485	...	15,130
Houses	104,512	103,374	...	1,138

38. The details of the principal sources of irrigation in the sub-division are given in the annexed statement :—

——	——	Fasli 1281.	Fasli 1286.	Increase.	Decrease.	Remarks.
Tanks	Government ...	139	139	...	...	The Tahsildars have not explained the causes of decrease in the different sources of irrigation.
	Private	67	54	...	13	
	Dasabandam ...	3	2	...	1	
Channels ...	Government ...	2	...	...	2	
	Private	6	6	...	...	
Spring channels.	Government ...	38	38	...	...	
	Private	213	93	...	120	
Anicuts ...	Government ...	51	5	...	46	
	Private	31	19	...	12	
Wells	Government ...	196	189	...	7	
	Private	4,360	3,224	...	1,144	

39. The following statement shows the rent roll of the sub-division as compared with Fasli 1281 :—

Items.	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Below Rupees 10	13,894	16,474	2,580	...
From 10 to 30 Rupees	9,719	9,812	93	...
„ 30 to 50 „	3,119	2,691	...	428
„ 50 to 100 „	1,818	1,813	...	5
„ 100 to 250 „	605	588	...	17
„ 250 to 500 „	61	80	19	...
„ 500 to 1,000 „	3	4	1	...
Total ...	29,219	31,462	2,693	450
Net Increase ...	...	...	2,243	...

It will be observed from the above that there is a net increase of 2,243 over that of Fasli 1281. This increase is due to the improvement in occupation. It may be noticeable from the foregoing statement that those paying below 10 Rupees are nearly a half and those paying from 10 to 30 Rupees are little less than one-third of the total number of ryots.

40. The following statement shows the Circar ayacut of Fasli 1286 as compared with that of Fasli 1281 :—

——	Occupied.		Unoccupied.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Fasli 1281	390,289	5,82,688	198,318	1,97,169	588,607	7,79,857
„ 1286	396,777	6,19,174	143,555	77,492	540,332	6,96,666

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This shows an increase both in extent and assessment of occupied ayacut, while there is decrease in the corresponding items cf unoccupied ayacut. The increase in extent of the occupied ayacut is due to the progress made in cultivation during the last five years, while that of the assessment is attributable to the increased extent of land in occupation and to the introduction of settlement rates. The decrease in the unoccupied is due partly to the transfer of certain lands to the head of Poramboke or Ashalminha and partly to the increase in the holding irrespective of the transfer to this head of Inams resumed for default of payment of quit-rent and the like arrears.

41. REMARKS ON THE CONDUCT OF HUZUR AND TALUQ OFFICIALS.—On the whole the Taluq and Huzur Officials have worked well under very trying circumstances.

NELLORE,
26th February 1878.

(Signed) T. VON D. HARDINGE,
Acting Sub-Collector.

No. 920.

SUBMITTED to the Board of Revenue.

KISTNAPATAM,
4th March 1878.

(Signed) M. DASEVA CHARRY,
Officiating Deputy Collector,
for Collector.

Exd. W. J. Lewis, W. H. French, J. Tulloch, and A. Grubert.

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SETTLEMENT REPORT

OF

BELLARY.

I HAVE the honor to submit my report on the settlement of this district for Fasli 1286 or A.D. 1876-77 with the prescribed statements.

2. PLACES WHERE THE SETTLEMENT WAS MADE.—Statement No. 1 shows the places at which the settlement was made by each officer and the period occupied by the same.

The settlement was commenced in January and completed in August 1877.

It was conducted, with the exception of one or two taluqs, in two or more places within the limits of each taluq. I settled two taluqs, viz., Bellary and Raidrug; the former was in my own charge, and the latter belonged to the Deputy Collector, Bellary Division. The Sub-Collector settled three taluqs of his own division, viz., Gooty, Alur, and Adoni. The Acting Head Assistant Collector conducted the settlement of three taluqs—Pennakonda, Hindupur and Madaksira—all of them belonging to his own division. The Deputy Collector, Harpenhally Division, settled three of his own taluqs—Hospett, Huvinhadagalli and Harpenhally. The Deputy Collector, Bellary Division, made the settlement of the taluq of Kudlighi which belonged to his division. Special Deputy Collector Mr. Sharkey settled Tadpatri Taluq which was under his charge. The Temporary Deputy Collector K. Narasinga Row conducted the settlement of the two taluqs of Anantapur and Dhurmaveram, which were temporarily under his charge.

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The variations in the number and tenure of villages are given in the subjoined abstract:—

Description.	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
Government villages	2,303	2,301	...	2
Shrotriem do.	1	1	...	...
Kayam Jodi do.	199	199	...	...
Surva Inam rent-free village	20	20	...	...
Total ...	2,523	2,521	...	2

The decrease in the number of Government villages is due to the non-cultivation of lands of two small villages called Kanchiganahalli and Ingachickoonta in the Kudlighi Taluq. There has been no change in the number and tenure of other villages during the year under report. Ten villages, however, have been transferred from the Bellary Taluq to the Alur Taluq, and four villages from the latter to the former taluq under the orders of Government, No. 789, dated 13th June 1876, communicated by the Board in their Proceedings, Miscellaneous No. 5,466, dated 30th idem. The transfer being within the district, there is no net increase or decrease.

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4. Puttas.—The total number of puttas as shown in Statement No. 1 is 151,556. The net decrease of puttas is 1,173. This is chiefly due to the relinquishment of lands in consequence of the famine which prevailed in this district during the year.

5. Season.—The season was very unfavorable. The rainfall was very small when compared with that of ordinary years. Famine was prevalent throughout the district. Many tanks received no supply of water at all. Early crops, raised in dry lands, withered for want of subsequent rains. Crops raised in wet lands under tanks, in anticipation of a future supply of water, also failed to a considerable extent. In fact, men and cattle were in great distress for want of food and fodder, respectively. The district was in such a state that there would have been a great loss of life had it not been for the measures taken for the relief of the famine-stricken poor by opening relief-works and relief-houses in every taluq of the district. The following statement shows the monthly fall of rain as compared with that of the previous year:—

Months.	Average fall in Fasli 1285.	Average fall in Fasli 1286.
April...	0·10	·38
May	1·63	·38
June...	3·94	2·71
July...	2·94	·97
August	3·81	1·13
September	4·39	1·46
October	3·97	·18
November...	0·36	·5
December	0·3	...
January	...	...
February	...	...
March	0·61	·39
	22·05	7·65

6. The rain registers were examined by the settlement officers with reference to paragraph 4 of the Board's Orders, dated 4th August 1868, No. 5,642, and found satisfactory.

7. Sanitary Condition.—Cholera and fever prevailed throughout the district. The following statement shows the attacks and deaths in comparison with last fasli:—

Faslis.	Cholera.		Fever.	
	Attacks.	Deaths.	Attacks.	Deaths.
1285	20,760	10,864	20,177	11,562
1286	49,670	34,576	20,228	13,254
Increase ...	28,910	23,712	51	1,692
Decrease ...	...	...	...	...

The ravages of cholera were greater than in the previous year. It prevailed among the poor people employed on relief-works, and among those receiving gratuitous relief, and also in villages generally. Many of all classes fell victims to it. Fever also was prevalent in addition, and the mortality was greater than in the previous year. Grievous mortality also occurred among the poor from actual privation. Cholera medicines were widely distributed. In many cases they proved beneficial. Extra medical subordinates were employed to afford medical aid to those on relief-works and in the relief-houses and camps. Their efforts, both as regards treatment and as regards sanitary arrangements, were to a certain degree successful. Fever medicines also were distributed with benefit.

8. Cattle-disease.—Cattle-disease prevailed in some taluqs of the district, but to a less degree than in the previous year. Many tilling as well as other cattle perished, however, for

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want of fodder. The following abstract shows the number attacked with disease, and casualties therefrom :—

Description.	Number attacked.		Number died.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
Ploughing Cattle	13,021	6,317	2,685	1,321
Cows...			1,454	714
Buffaloes			3,566	1,600
Sheep and Goats	570	757	570	757
	13,591	7,074	8,275	4,392

The medicines supplied by the Veterinary Surgeon were widely distributed. The effect was beneficial in almost all the cases in which they were used, but many people will not use them generally.

9. Statement No. 2 exhibits the prices of grain. The result is given in the abstract subjoined below :—

Description.	Prices per Garce.				
	Fasli 1285.	Fasli 1286.	Increase.	Decrease.	Per cent.
	RS.	RS.	RS.	RS.	RS.
Paddy... 1st sort	153	292	139	...	91
Paddy... 2nd sort... ...	136	270	134	...	98
Cholum	194	464	270	...	139
Cumbu	190	487	29 7	...	156
Ragi...	172	453	28 1	...	163
Horse-gram	197	463	26 6	...	135

The increase in the prices is due to the unfavorable nature of the season.

10. Holdings.—Statement No. 3 shows the ryots' holdings and the net revenue of the fasli, while its Enclosure A exhibits all the changes in the holdings, the actual cultivation, and the extent of waste charged.

The subjoined statement shows the holdings of the ryots as compared with those of the previous fasli :—

Fasli.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1285	2,448,252	15,15,760	115,072	5,59,050	2,563,324	20,74,810
1286	2,376,109	14,92,400	114,233	5,55,481	2,490,342	20,47,881
Increase ...	...	...	...	...	...	...
Decrease ...	72,143	23,360	839	3,569	72,982	26,929

The decrease is due to the unfavorable nature of the season. The following abstracts show in a comparative form the lands relinquished, those newly taken up, the extent of actual cultivation, the waste charged, and the waste remitted.

11. *A—Lands relinquished.*—Under this head there is a decrease of Acres 87,298, assessed at Rupees 60,079. This is chiefly due to there not having been many changes as usual of dry

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lands or transfers of wet lands in the year under report in consequence of the unfavorable nature of the season :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry	209,173	84,354	130,284	60,629	..	..	78,889	23,725
Wet	11,920	52,825	3,511	16,471	..	..	8,409	36,354
Total ..	221,093	1,37,179	133,795	77,100	..	..	87,298	60,079

12. *B—Lands taken up.*—Under this head there is a decrease of 115,323 acres, assessed at Rupees 66,084. The season being so adverse new lands were not taken up to the extent customary in ordinary years; hence the decrease :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry	166,890	75,962	58,141	37,269	..	..	108,749	38,693
Wet	9,296	40,293	2,672	12,902	..	..	6,624	27,391
Total ..	176,186	1,16,255	60,813	50,171	..	..	115,323	66,084
Net ..	..	..	..	..	..	..	115,323	66,084

13. *C—Actual Cultivation.*—Under this head there is a decrease of Acres 1,117,117, assessed at Rupees 9,24,266. This is due to the adverse nature of the season :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry	2,259,023	14,46,445	1,160,970	6,02,577	..	..	1,098,053	8,43,868
Wet	87,496	4,39,560	68,432	3,59,162	..	..	19,064	80,398
Total ..	2,346,519	18,86,005	1,229,402	9,61,739	..	..	1,117,117	9,24,266
Net ..	..	..	..	..	..	..	1,117,117	9,24,266

14. *D—Waste charged.*—Under this head there is a decrease of 43,859 acres, assessed at Rupees 40,903. This is chiefly due to the grant of remission on dry lands left waste for want of rain, and also on wet lands not cultivated on account of the failure of a supply of water to the tanks, &c. In ordinary years no remission on dry lands is allowed. The year under report being an exceptional one, it was absolutely necessary to grant it. The amount of assessment charged on waste is that of mamool waste lands and of those which were left uncultivated, though there was water in the sources of irrigation upon which they depended :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry	183,124	66,704	142,153	43,560	..	..	40,971	23,144
Wet	7,605	30,875	4,717	13,116	..	..	2,888	17,759
Total ..	190,729	97,579	146,870	56,676	..	..	43,859	40,903

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15. *E—Waste Remitted.*—Under this head there is an increase of acres 1,087,994, assessed at Rupees 9,38,240. During the year under report much dry as well as wet land was left waste for want of rain and failure of a supply of water. It was therefore necessary to grant remissions on all of them; hence there is a great increase under this head. With regard to the remissions granted on dry lands, the sanction of the Board was obtained, and the instructions contained in their Proceedings, No. 941, dated 1st March 1877, were carried out:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry	6,105	2,611	1,072,986	8,46,263	1,066,881	8,43,652	..	..
Wet	19,971	88,615	41,074	1,83,203	21,113	94,588	..	..
Total ..	26,076	91,226	1,114,070	10,29,466	1,087,994	9,38,240	..	..
Net ..	..	..	..	..	...	..	..	..

16. Special Products.—Enclosure B to Statement No. 3 shows the cultivation of sugar-cane, cotton, and indigo. The following abstract shows the extent of cultivation under the above species:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Sugar-cane	8,801	84,280	7,783	78,800	..	..	1,018	5,480
Cotton	385,596	3,56,787	44,713	39,215	..	..	340,883	3,17,572
Indigo	10,358	11,232	410	545	..	..	9,948	10,687
Total ..	404,755	4,52,299	52,906	1,18,560	..	..	351,849	3,33,739
Net ..	..	..	..	..	..	..	351,849	3,33,739

The decrease is due to the unfavorable nature of the season. There is a discrepancy between the entries in the Administration Report and the abstract entered in the Enclosure B to Statement No. 3 in the cultivation of sugar-cane and indigo as shown below. The correct figures are now given. The error occurred in the preparation of the accounts of the taluqs of Alur, Kudlighi, and Madaksira through an oversight of the taluq officials:—

—	Sugar-cane.		Indigo.	
	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.
As per Administration Report ...	7,824	74,610	411	533
As per Statement B	7,783	78,800	420	545
Difference ...	41	4,190	9	12

17. Enclosure C of Statement No. 3 comprises the items of cowle. Acres 1,002, assessed at Rupees 1,556, were held under cowle last year. No lands were newly taken up this year on cowle tenure, and the extent and assessment of land held under this tenure are therefore the same as last year.

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Enclosure D to Statement No. 3 shows the particulars of lands cultivated and of waste charged as exhibited in the cultivation statement.

18. An abstract return of agricultural statistics and average of crops, &c., as called for in the Board's Proceedings, No. 716, dated 1st February 1870, is herewith forwarded.

19. CULTIVATION.—A comparative abstract of cultivation and settlement is subjoined as required in clause 4, paragraph 4 of the Board's Circular Memorandum, dated 14th August 1866, No. 787 :—

Comparative Abstract Statement of Cultivation and Settlement.

Items.	Fasli 1285.		Fasli 1286.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	2,448,252	15,15,760	2,376,109	14,92,400	...	...	72,143	23,360
Wet...	115,072	5,59,050	114,233	5,55,481	...	...	839	3,569
Total ...	2,563,324	20,74,810	2,490,342	20,47,881	...	...	72,982	26,929
Add.								
Second-crop assessment	...	76,053	...	67,736	...	...	...	8,317
Water-tax	...	39,217	...	16,752	...	...	...	22,465
Road Fund	...	2,12,858	...	2,08,553	...	...	...	4,305
Village Service Fund	...	...	...	...	...	...	...	...
Total ...	...	24,02,938	...	23,40,922	...	...	...	62,016
Deduct.								
Remission	...	91,226	...	10,29,466	...	9,38,240	...	...
Road Fund	...	2,12,858	...	2,08,553	...	...	...	4,305
Village Service Fund	...	...	...	...	...	...	...	...
Other remissions as particularized in Statement No. 4.	...	32,837	...	3,97,380	...	364,543	...	...
Total ...	...	3,36,921	...	16,35,399	...	13,02,783	...	4,305
Remaining Beriz ...	...	20,66,017	...	7,05,523	...	...	...	13,60,494
Miscellaneous Items	...	2,85,750	...	2,41,285	...	...	...	44,465
Total ...	...	23,51,767	...	9,46,808	...	...	...	14,04,959

20. The revenue realized as second-crop assessment on single crop Inam wet lands and as water-rate on dry Inam lands is shown in the following abstract as required by the Board in their Proceedings, dated 30th March 1869, No. 2,070.

Items.	Fasli 1285.		Fasli 1286.		COMPARISON.			
					Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Amount of second-crop assessment on one crop Inam wet	670	3,215	195	2,191	...	...	475	1,024
Amount of water-tax on dry	1,788	6,040	1,222	3,215	...	...	566	2,825
Total ...	2,458	9,255	1,417	5,406	...	...	1,041	3,849

The decrease is due to the insufficient supply of water.

21. PRINCIPAL SOURCES OF IRRIGATION.—The principal sources of Irrigation in this district requiring notice under clause 5, paragraph 4 of the Circular above quoted are the following :—

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Statement showing the Ayacut and Acreage actually cultivated in Fasli 1286 *under Irrigation Works.*

Names of Irrigation Works.	Government and Inam Ayacut.	Assessment.	Cultivation of Government and Inam Lands.	Assessment including Second-crop Assessment.
		RS.		RS.
Bookapatnam Tank	3,541	22,401	1,465	10,376
Singanamalla do.	3,098	18,297	723	3,647
Parghi do.	2,584	11,228	1,049	4,717
Dhurmaveram do.	1,526	10,477	41	277
Anantapur do.	2,793	13,562	1,668	10,142
Kanaikal do.	2,526	12,538	345	1,669
Daroji	1,277	5,682	204	1,044
Tungabhadra Channels ...	15,520	1,29,918	15,033	1,48,309

The chief river-channels are those of the Tungabhadra; there are besides these about ten important tanks capable of irrigating from 1,000 to 1,400 acres each. The subjoined abstract shows the total number of tanks, channels, and wells, both Government and private :—

Description.	Number.	Acreage of Government Lands cultivated.	Assessment including Second-Crop Assessment and Water-tax.	Remarks.	
			RS.		RS.
Tanks	1,206	74,995	3,74,833	* Government... ...	9,657
Channels	1,943	44,697	2,67,269	Dasavandam ...	253
Wells*	20,272	262	780	Private...	10,362
Total ...	23,421	119,954	6,42,882	Total ...	20,272

The cultivation under wells entered here is that of lands under wells, the assessment of which was not reduced to the highest dry rate and which have not been classed as dry.

22. RUINED TANKS.—No applications for repairing ruined tanks were received or disposed of during the year under report.

23. PARTICULARS OF REMISSIONS.—Statement No. 4 contains particulars of remissions of all kinds on cultivated lands. These amount to Rupees 3,97,380, showing an increase of Rupees 3,64,543 of those of last fasli. The subjoined abstract exhibits the particulars of these remissions :—

Descriptions.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remissions	27,036	3,94,075	3,67,039	...
Fixed remissions	1,240	860	...	380
Reduction from the entire revenue ...	4,561	2,445	...	2,116
Total ...	32,837	3,97,380	3,67,039	2,496
Net ...	...	...	3,64,543	...

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The increase under the first head is due to the grant of remissions for withered crops and loss of crop in consequence of failure of rain. The decrease under the second head is owing to a decrease in the cultivation of lands for which Dasabandam remission is usually granted. The decrease under the third head is chiefly due to the decrease of cultivation of lands upon which the Kandachar remission is allowed.

Enclosure A to Statement No. 4 is prepared in accordance with the Official Memorandum of the Board of Revenue, No. 750, dated 6th June 1872. It gives the particulars of dry and wet for all remissions granted on cultivated lands. The amount under dry is Rupees 3,15,170 while that under wet is Rupees 82,210.

24. Miscellaneous Items.—Statement No. 5 contains the particulars of miscellaneous items and the usual memorandum explanatory thereof is submitted. This shows a decrease of Rupees 44,465 as compared with last year. This is attributable chiefly to the variations in the items exhibited below:—

Items.	Fasli 1285.	Fasli 1286.	Increase	Decrease.
	RS.	RS.	RS.	RS.
1. Land cultivated but not included in the Jamabandi	32,623	20,370	...	12,253
2. Lands cultivated without durkhast for which no puttas have been granted ...	506	15,226	14,720	...
3. Grazing tax or Grass rent	4,692	1,823	...	2,869
4. Rent of Gardens or Topes...	6,914	1,732	...	5,182
5. Inam tuffreek	3,599	841	...	2,758
6. Rent on Fruit Trees	1,634	925	...	709
7. Revenue fines	1,455	749	...	706
8. Excess collection over the demand	14,633	1,040	...	13,593
9. Charge for water on Inam lands	13,734	7,535	...	6,199
10. Rent on Gazulunda	712	1	...	711
11. Process Service Fee under Act II of 1864	21,408	5,934	...	15,474
12. Sale proceeds of a ditch site at Kottur in Kudlighi Taluq	...	2,274	2,274	...
Total ...	...	...	16,994	60,454

The decrease under the first head is due to the decrease of second crop cultivation for want of a sufficient supply of water to irrigation works. The increase under the second head is attributable to the charge of prohibitory assessment on lands cultivated without durkhast in tank-beds, &c., in the taluqs of Pennakonda and Hindupur. The decrease in the third head is owing to the insufficiency of rain. The decrease under the fourth head is also due to the same cause. The decrease under the fifth head is due to the decrease of cultivation of Inam lands upon which tuffreek is charged owing to the insufficiency of rain. The decrease under the sixth head is also due to the failure of rain. No. 7 is an item always fluctuating. There is a decrease of Rs. 706 in the year under report. The decrease under the eighth head is attributable to the collection of the assessment of some dry lands which were left waste previous to the settlement of last year in the Raidrug Taluq, the remission of which was found necessary during the settlement and was granted accordingly and the refunds being made afterwards. The decrease under the ninth head is due to insufficient supply of water. The decrease under the tenth head is attributable to the non-receipt of applications, except in one single instance, for the lands which produce the earth used for the manufacture of bangles. The decrease under the eleventh head is due to the issue of a limited number of processes in cases in which coercive measures appeared necessary for the collection of arrears of revenue. In other cases this course was not adopted owing to the pressure of famine. The increase under the twelvth head is owing to a ditch site which was filled up at the expense of public money as a famine relief work in the village of Kottur in the Kudlighi Taluq having been sold by public auction under the orders of the Board, No. 1,008, dated 3rd March 1877, and the sale proceeds having been credited to the head "Land Revenue, Miscellaneous."

Enclosure A to Statement No. 5 is prepared in accordance with the form sent by the Board with their Proceedings, No. 811, dated 20th June 1873. This shows the particulars of the extent of dry and wet for all the miscellaneous items given in Statement No. 5. An enclosure showing the particulars of remissions granted on miscellaneous items of revenue is prepared in the form which accompanied the Board's Proceedings, No. 1,320, dated 17th May 1875, and the column of "current demand" of Statement No. 5 is sub-divided as directed by the Board.

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25. Statement No. 6 exhibits the demand, collection, and balance of Shrotriem and Jodi villages enfranchised by the Inam Commissioner. This shows a decrease of Rupee one. It is due to the reduction of quit-rent on the Shrotriem villages Ragavampalli in the Anantapur Taluq in consequence of some land having been taken up for a public road from Anantapur to Battlapalli. This reduction was sanctioned by the Board in their Proceedings, dated 19th September 1876, No. 8,054.

Enclosure A to Statement No. 6 is prepared according to the form sent by the Board with their Official Memorandum, No. 824, dated 11th July 1873. This gives the particulars of the extent of dry and wet, &c., for the amount of quit-rent entered in Statement No. 6.

26. Statement No. 7 shows all sources of revenue. The following abstract exhibits the comparative result of the year.

Items.	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
Land Revenue.	RS.	RS.	RS.	RS.
Jodi on Shrotriem	29,044	29,043	...	1
Ryotwar	20,66,016	7,05,523	...	13,60,493
Miscellaneous	2,85,750	2,41,285	...	44,465
Total ...	23,80,810	9,75,851	...	14,04,959
Abkári	7,87,026	7,73,567	...	13,459
Income-tax*	...	...	...	...
License-tax	..	...	...	...
Salt	19,417	3,923	...	15,494
Stamps	2,14,438	1,66,389	...	48,049
Total ...	10,20,881	9,43,879	...	77,002
Grand Total ...	34,01,691	19,19,730	...	14,81,961
Net ...	...	...	...	14,81,961

This shows a net decrease of Rupees 14,81,961. The decrease of Shrotriem Jodi is explained in paragraph 25. The decrease under Ryotwar is attributable to the decrease of cultivation as already noticed. The decrease under Miscellaneous is also due to the unfavorable nature of the season. The decrease in the Abkari revenue is chiefly due to the decrease of the excise duty of the arrack farm of the Bellary Cantonment. The issue of the liquor was less than in the previous year owing to the prevalence of famine, and the duty payable on it was also proportionately less. The decrease under Salt Revenue is partly due to the enhancement of the rates of the tax payable by the manufacturers of earth-salt under the orders of the Board, No. 1,780, dated 9th September 1873, but partly it is also due to distress among the class of salt-makers who lost all their cattle from the drought. The Stamp revenue is always of a fluctuating character; its decrease in this year is due to the non-purchase of stamps for the purpose of executing muchilkas by the Abkári sub-renters and shopkeepers to the extent of previous years and to the stoppage of agricultural operations.

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27. Subjoined is a comparative abstract Form B, as directed in paragraph 7 of the Board's Circular Memorandum referred to above.

B.—Comparative Statement of Collections.

Items.	Fasli 1285.			Fasli 1286.			Comparison.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanently settled Jodi or Shotriem Villages.	2,770	25,415	28,185	2,485	2,552	5,037	...	23,148
Ryotwar	53,763	19,87,962	20,41,725	55,281	1,85,038	2,40,319	...	18,01,406
Miscellaneous	27,581	2,45,943	2,73,524	21,512	30,803	52,315	...	2,21,209
Total ...	84,114	22,59,320	23,43,434	79,287	2,18,398	2,97,671	...	20,45,763
Abkári	1,28,958	6,92,730	8,21,688	92,096	3,43,416	4,35,512	...	3,86,176
Income-tax	...	...	...	...	...	...	...	...
License-tax	...	...	...	...	...	...	...	...
Salt	35	19,417	19,452	...	3,895	3,895	...	15,557
Stamps	...	2,14,438	2,14,438	...	1,66,389	1,66,389	...	48,049
Total ...	1,28,993	9,26,585	10,55,578	92,096	5,13,700	6,05,796	...	4,49,782
Grand Total ...	2,13,107	31,85,906	33,99,012	1,71,374	7,32,093	9,03,467	...	24,95,545

This shows a net decrease of Rupees 24,95,545. This decrease of revenue is due to the failure of rain and prevalence of distress throughout the district.

28. The following in an abstract of the statement of the demand and collection of the taluqs prepared under the orders of the Board of Revenue in their Circular Memorandum, dated 30th June 1869, No. 689 :—

Items.	Land Revenue.		Abkari.		Income Tax.		Stamps.		Salt.	
	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.	Demand.	Collections.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arrears and Current	11,21,192	2,97,671	8,67,868	4,35,512	14	...	1,66,389	1,66,389	3,923	3,895

29. The subjoined abstract shows the demand, collection, and balance of current revenue from all sources.

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Collection from all sources of Revenue.

Items.	Current Demand.	Collection in the Fasli.	Balance.	Collection up to the end of January.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi on Shrotriem Villages	29,043	2,552	26,491	7,521	18,920
Ryotwar...	7,05,523	1,85,038	5,20,485	2,52,466	2,68,019
Miscellaneous	2,41,285	30,803	2,10,482	50,630	1,59,852
Total ...	9,75,851	2,18,393	7,57,458	3,10,667	4,46,791
Abkari	7,73,567	3,43,416	4,30,151	50,311	3,79,840
Income Tax	...	...	...	...	...
License Tax	...	...	...	...	...
Salt	3,923	3,895	28	28	...
Stamps	1,66,389	1,66,389	...	...	...
Total ...	9,43,879	5,13,700	4,30,179	50,339	3,79,840
Grand Total ...	19,19,730	7,32,093	11,87,637	3,61,006	8,26,631

30. The balance of the current demand at the end of Fasli 1285 was Rupees 2,15,786, and that of the year under report is Rupees 11,87,637, showing an increase of Rupees 9,71,851. The increase of balance is due to the unfavorable nature of the season.

31. Out of this balance, however, there were collected up to the end of January 1878 Rupees 3,61,006 and measures are being taken for the collection of the remainder.

32. Statement No. 8 exhibits the collection of arrears of all sources, which leaves a balance of Rupees 60,255-7-11 at the end of the year. This shows an increase of Rupees 36,377-7-2 on that of last year of Rupees 23,878-0-9. This is chiefly due to the distress prevailing in the district. This includes the sum of Rupees 9,596-1-5 which was recommended in the previous year's report to be written off and for which sanction was obtained—*Vide* Board's Proceedings, No. 5,136, dated 1st December 1877. If this sum be deducted from the total balance of Rupees 60,255-7-11 there remains Rupees 50,659-6-6 of the current demand; there remains a balance of Rupees 8,26,631 unrealized at the end of January last, which is Rupees 43-1-0 per cent. on the demand of the district. The balance of the old arrears is Rupees 49,293.

33. Statement No. 9 shows the charges under various heads.

Refunds of Revenue.—There is an increase of Rupees 9,023. The refunds must always fluctuate as they are made in cases of over-collections, &c. The increase in the year under report is chiefly due to the refunds made to the ryots of the Raidrug Taluq, from whom the assessment of some dry lands which were left waste in Fasli 1285 was collected previous to settlement, but it was at the settlement found necessary to remit it, and the amount so collected was refunded.

Collectors' Salaries.—There is an increase of Rupees 367. There was no permanent Sub-Collector in the district in last year. This year there has been one since November 1876. Hence the increase under this head.

Tent and House-rent Allowances.—The decrease under this head is Rupees 786. This is due to there having been only one Assistant Collector in the year under report, while there were three last year in the district.

Salaries of the Huzur and Taluq Establishments.—Under this head there is an increase of Rupees 3,345, attributable to the payment of famine batta to servants whose pay is Rupees 16 and under, and also to the payment of extra horse allowance of Rupees 25 a month to Tahsildars during the famine.

Sadderward.—There is an increase of Rupees 335, which is due to the purchase of extra articles required for the use of extra officers.

Medical Charges.—Under this head there is an increase of Rupees 286. This is attributable to the payment of travelling allowances to the medical subordinates attached to the Collectorate when on circuit.

Contingencies.—There is an increase of Rupees 5,202. This is due to the drawing of extra tentage by officers who visited the taluqs on several occasions during the famine, and also to the payment of batta to the servants who accompanied the officers when on circuit.

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Miscellaneous.—There is an increase of Rupees 19,136 under this head. This is chiefly due to the expenses incurred by the Bank in sending remittances to several taluqs for the requirements of famine expenditure, and also to the charges incurred in despatching service telegrams during the famine and to the purchase of more service labels than in the previous year.

Abkari Contingencies.—Under this head there is a decrease of Rupees 489 due to the non-registration of Abkári muchilkas during the year under report, while there were some extra charges for that purpose last year.

Stamps.—There is a decrease of Rupees 1,528 under this head. This is chiefly due to the decrease of sales of stamps in the year in question.

34. Of the old arrears of Rupees 58,145, Rupees 8,852 are now recommended to be written off as irrecoverable. This leaves a balance of Rupees 49,293. Of this Rupees 9,596 were recommended last year to be written off and sanction was obtained for the same. The remainder, Rupees 39,697, may perhaps be recovered. Strict orders have been issued for its collection. Particulars of arrears now recommended to be written off are given in the statement marked R. Of the total amount of Rupees 8,852, Rupees 5,760 relate to the jodi of village servants. Out of this Rupees 159 are irrecoverable on account of death, poverty, and other causes. The remainder is Rupees 5,601. This consists of Rupees 1,399 payable on Inams placed under attachment in consequence of dismissal of village servants, and also in consequence of their voluntarily giving up the Inams through inability to pay the jodi charged on them. Many of these Inams have remained waste for want of rain and in consequence of their being unfit for cultivation. It was therefore found impossible to collect the jodi charged on them. The remaining amount of Rupees 4,202 is also irrecoverable. It was left uncollected owing to the insufficiency of emoluments of certain village servants as reported in my letter, No. 101, dated 5th April 1873. Deducting the amount of jodi, viz., Rupees 5,760, from the total amount of Rupees 8,852 above specified there remains a balance of Rupees 3,092 which is irrecoverable, all means of collecting it having proved abortive.

35. As directed in paragraph 8 of the Board's Proceedings, dated 17th June 1869, No. 4,345, an abstract showing the fasliwar particulars of arrears remaining unadjusted at the close of the fasli is annexed:—

Statement showing the Arrears of Revenue.

Faslis.	Ryotwar.	Shrotriem Jodi.	Miscellaneous.	Abkári.	Income Tax.	Salt.	Total.	Subsequent Collections and Remissions.	Remainder.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1279	...	17 0 0	...	...	...	...	17 0 0	...	17 0 0
1280	...	19 0 0	...	...	...	...	19 0 0	...	19 0 0
1281	5 9 1	19 0 0	0 5 2	...	4 0 0	...	28 14 3	...	28 14 3
1282	36 3 4	18 0 5	166 4 0	...	10 6 6	...	230 14 3	...	280 14 3
1283	227 2 7	19 0 0	1,113 14 8	...	...	...	1,260 1 3	20 10 0	1,339 7 3
1284	3,456 0 11	19 0 0	9,881 13 10	...	...	...	13,356 14 9	42 13 3	13,314 1 6
1285	22,919 5 7	1,144 8 7	18,978 12 5	2,200 0 10	..	...	45,242 11 5	2,046 3 0	43,196 8 5
Total ...	26,644 5 6	1,255 9 0	30,141 2 1	2,200 0 10	14 6 6	...	60,255 7 11	2,109 10 3	58,145 13 8
Subsequent collections up to 31st January 1878 ...	1,484 15 4	32 0 1	592 10 10	...	...	...	2,109 10 3	2,109 10 3	...
Irrecoverable balance recommended for remission ...	2,290 7 6	102 3 9	6,459 9 7	...	...	...	8,852 4 10	...	8,852 4 10
Total ...	3,775 6 10	134 3 10	7,052 4 5	...	...	...	10,961 15 1	2,109 10 3	8,852 4 10
Balance ...	22,868 14 8	1,121 5 2	23,088 13 8	2,200 0 10	14 6 6	...	49,293 8 10	...	49,293 8 10
Sanction received to write off last year's.	...	...	...	...	...	...	...	...	9,596 1 5
Remainder.	...	...	...	...	...	...	...	...	39,697 7 5

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36. The subjoined abstract shows the extent to which coercive measures were resorted to in the collection of revenue during the year under report. The particulars are inserted in Enclosure A to Statement No. 8. The amount of fees collected and those expended during the year are given in the margin.

	RS. A. P.
Amount of fees collected...	5,933 14 5
Do. paid	6,385 14 11

	Process Issued.		Estimate value of Property attached.	Property Sold.	
	Number of Ryots.	Amount of Arrears.		Estimate.	Sale Proceeds.
		RS.	RS.	RS.	RS.
Fasli 1285	49,634	2,87,818	34,559	8,753	7,028
Do. 1286	19,049	1,82,905	24,283	6,143	4,304
Decrease ...	30,585	1,04,913	10,276	2,610	2,724

37. The charges amount to Rupees 3,10,830 on the collection of Rupees 9,03,467, and the net revenue amounts to Rupees 5,92,637. The charges amount to Rupees 34-6-0 per cent. on the collection. This is greater than last year owing to the decrease of collection in consequence of the famine.

38. Under interest there is an increase of Rupees 180-13-1. It is due to the charge of interest in cases in which kists were not regularly paid by the ryots.

39. There have been no sales of unassessed waste lands in the year under report.

40. The extent of landed property possessed and acquired by public servants during the year is given in the following statement:—

Items.	Number of Public Servants.	Extent.	Assessment.
		ACRES.	RS.
As per Fasli 1285	247	12,415	14,744
Deduct ... { Wholly relinquished in Fasli 1286	...	...	...
Deduct ... { Relinquished in part in do.	...	...	...
Balance ...	247	12,415	14,744
Add... ... { Acquired in addition to former holdings ...	...	14	4
Add... ... { Newly acquired in Fasli 1286	...	...	...
Total ...	247	12,429	14,748

41. With reference to paragraph 3 of the Circular Order of the Board of Revenue, No. 8 of 1874, and Standing No. 283-2, I beg to report that the Treasury Deputy Collector has not examined the Taluq Treasuries and the accounts relating thereto during the year under report as his services could not be spared owing to the heavy business that devolved on him consequent on the famine.

42. It is reported that the village and taluq accounts were examined by the Settlement officers during the year. Carelessness and in ttention were noticed in some cases. Orders were given for the correct preparation of the accounts in cases in which they were found defective.

43. Sub-division of joint liability of Shareholders in enfranchised Inams.—With reference to paragraph 8 of the Government Order, dated 18th October 1867, No. 2,451, I beg to report that no application for the sub-division of enfranchised petty Inams have been filed or disposed of during the year under report.

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44. With reference to the Proceedings of the Board of Revenue, dated 19th October 1871, No. 4,434, I beg to submit a statement showing the total amount of costs awarded to Government in suits, and the collection and balance remaining at the end of the fasli. The following is an abstract of the same:—

Number of Suits.	Amount of Costs awarded.			Amount received.	Balance.
	Balance at the beginning of the Fasli.	Amount charged in the Fasli.	Total.		
	RS.	RS.	RS.	RS.	RS.
Four	34	...	34	...	34

45. The usual quinquennial statements to be submitted for this fasli are not ready yet. They will be forwarded shortly.

46. The Sub-Collector's report has not yet been received. It will be forwarded hereafter.

47. Conduct of the Subordinates.—Many of the subordinates on the regular Taluq establishments were employed in superintending famine operations, and I regret to say that there have been instances in which they have succumbed to temptation, and been convicted of embezzling and misappropriating Government funds. Many have, however, worked well and faithfully. The names of these will hereafter be reported.

48. The Sheristadar Y. Shivaramappa still continues at his post, and carries on the duties connected with it most efficiently. His work during the famine has been laborious and indeed so has been the work of all Government servants, high and low, Huzur or Taluq.

Bellary,
9th March 1878.

(Signed) J. H. MASTER,
Collector.

Exd. A. Grubert, W. J. Lewis, and J. Tulloch.

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SUB-COLLECTORATE.

I HAVE the honor to report upon the settlement of the taluqs of Gooty, Alur, Adoni, and Tadpatry for Fasli 1286 (A. D. 1876-77). The Sub-Collector has been temporarily relieved of Anantapore.

2. Gooty, Alur, and Adoni were settled by me and Tadpatry by Special Deputy Collector Mr. Sharkey.

3. The following is a tabular statement of places in which the settlement was conducted and the time occupied at each place:—

Names of Officers.	Taluqs.	Number of Ryotwari Villages.	Number of Puttas.	Number of Days of Settlement.	Place of Settlement.	Dates on which the Settlement was conducted.
W. H. Glenny, Esq., Sub-Collector.	Gooty... ...	144	11,590	14	Gooty and Goondacul..	June 20th to 23rd and 25th; July 3rd, 4th, 6th, 7th, 10th, 13th, 16th, 17th, 19th, 21st; August 15th.
	Alur	105	9,834	15	Holagoudi, Moodanagery, Alur, and Nagardona.	April 11th and 12th, 16th to 20th, 29th and 30th; May 1st, 3rd, 4th, 10th, 11th, and 12th.
	Adoni... ...	179	14,227	11	Cachapoor and Adoni.	May 18th, 19th, 22nd, 26th, 28th, and 29th and June 2nd, 6th, 9th, and 15th, and July 4th.
W. C. H. Sharkey, Esq., Special Deputy Collector.	Tadpatry ...	92	10,781	26	Tadpatry, Jutoor, and Yadiky.	June 5th to 20th and 22nd to 25th, and July 2nd to 8th.
	Total ...	520	46,432	66		

The Jamabandi was not begun till April and continued for some days after the close of the fasli. This was due to the exigencies of famine operations and the time taken up in inquiries into waste, entire and partial loss, &c. The accounts were, of course, received from the taluqs later than usual, and the demand, collection, and balance account was not received from your office till 7th March last. Hence, and from other causes which need not be specified, delay in submission of this report.

4. During the fasli no changes took place in the number or tenure of *Inam* villages, comprising forty-six mowzas and nine hamlets. As in the previous fasli thirty-nine of these paid a fixed jodi and the remaining seven were enjoyed free.

As regards the *Ryotwari* villages, the number of mowza villages in the Gooty, Tadpatry, and Adoni Taluqs remained unchanged. The number in Alur increased to 105, the number in the preceding year having been ninety-nine. The increase is due to the following transfers from the Bellary to the Alur Taluq and *vice versa—vide* Government Proceedings, No. 789, dated 13th June 1876:—

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Number of villages in Alur Taluq in Fasli 1285	99
Transferred from the Bellary Taluq (Rampuram, Tondehall, Raravi, Saliganoor, Soogoor, Kotehall, Hirehall, Moodenoor, Nagarkanivi and Mooddatamagi)	10
Total ...	109
Transferred to the Bellary Taluq (Baseroode, Chikka Hadagaly, Hiri Hadagaly, and Kooriganoor	4
Net ...	105

The number of hamlets attached to the Ryotwari villages remained unchanged. In some of the Inam villages Ryotwari puttas were issued for a few of the resumed personal Inams. These villages have not been shown under the head Ryotwari villages in the statement under paragraph 3.

5. The following statement shows the increase and decrease in Puttadars and puttas as compared with the previous fasli :—

——	Description.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Puttadars	Resident ryots ...	35,812	35,976	164	...
	Other ryots	7,585	7,838	253	...
Puttas	Single	43,397	43,814	417	...
	Gouchi	2,670	2,618	...	52
	Total ...	46,067	46,432	417	52
	Net ...	...	...	365	...

The increase in the number of Puttadars and puttas (single ones) is chiefly due to the taking up of fresh lands under wells on account of the exceptional state of the year. The small decrease in the number of Gouchi puttas may be dismissed with the remark that it is, in my opinion, contrary to expectation and a step in the right direction.

6. As to the season it is sufficient to say that both the monsoons failed almost entirely and distress continued throughout the year.

The prices of grain began to rise in July and August and relief works were opened in September.

It is sufficient merely to allude here to the numerous periodical and occasional reports on the progress of the season. Cholera and small-pox and diseases arising from privation told heavily on the population.

7. The following is compiled from the village statements which purport to exhibit the prevalence and severity of fever in the several taluqs :—

Taluqs.		Months during which Fever prevailed.	Villages in which Fever prevailed.		Attacks.	Recoveries.	Deaths.	Percentage of Deaths to	
Name.	Population.		Number.	Population.				Column 2.	Column 5.
1	2	3	4	5	6	7	8	9	10
Gooty... ...	141,980	July 1st 1876 to June 30th 1877.	96	111,437	354	81	273	...	77
Tadpatry ...	105,385		22	88,851	467	272	195	...	41
Alur	73,786		46	24,629	887	242	645	...	72
Adoni ...	181,933		57	63,895	627	183	436	...	69
Fasli 1286...	503,084		221	288,312	2,335	786	1,549	...	66
Fasli 1285...	...		336	295,639	5,818	3,237	2,581	...	...

This statement is obviously worth nothing. The fact is that there was a very remarkable and almost complete absence of the usual cold weather fever, and Dr. Cornish testified to the striking absence of famine fever.

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8. The following statement purports to show the extent to which cattle murrain prevailed in the fasli under report:—

Taluqs.	Number of Villages in which disease existed and Number of Cattle therein.		Attacks.	Recoveries.	Deaths.							Percentage of Deaths to	
							Description of Cattle.						
	Villages.	Cattle.			Ryots' Cattle.	Others Cattle.	Cows.	Male Buffaloes.	Bullocks.	She Buffaloes.	Total.	Column 3.	Column 4.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Gooty...	150	31,598	241	73	85	83	36	33	52	47	168	Fraction.	69
Tadpatry	4	1,937	357	56	89	212	26	60	42	173	301	17	84
Alur	...	...	...	...	...	...	...	...	...	...	...	Fraction.	...
Adoni	6	5,000	403	156	146	101	35	...	183	29	247	8	38
Fasli 1286...	160	38,535	1,001	285	320	396	97	93	277	249	716	2	28
Fasli 1285...	95	50,330	6,278	2,405	1,394	2,479	692	782	1,105	1,294	3,873	7	61

This statement also is obviously of no value. Returns of this kind are never very trustworthy in ordinary times, and it must be remembered that during two-thirds of the fasli Curnams like other people had little time to give to preparation of returns, while, on the other hand, cattle were dying in great numbers of simple starvation. But deaths from other causes in the fasli under report was very considerable owing chiefly to want of fodder.

9. The following statement purports to give particulars of epidemic diseases—

Cholera.

Taluqs.		Months during which Cholera prevailed.	Villages in which Cholera existed.		Attacks.	Recoveries.	Deaths.	Percentage of Deaths to	
Name.	Population.		Number.	Population.				Column 2.	Column 5.
Gooty... ...	141,980	July 1876 to June 1877.	155	141,980	4,640	1,968	2,672	3	57
Tadpatri ...	105,385	Do. ...	89	104,111	5,365	2,167	3,198	5	59
Alur	73,786	Do. ...	76	66,894	3,183	466	2,717	4	85
Adoni... ...	181,933	Do. ...	124	129,028	3,672	1,025	2,647	2	72
Fasli 1286 ...	503,084		444	441,513	16,860	5,626	11,234	3	66
Fasli 1285 ...	503,084		321	362,888	9,645	5,071	4,574	...	1

It must be far from accurate in most respects, but I can confidently pronounce it wrong in one only. Careful and protracted observation enable me to say that the percentage of fatal cases is overstated. Except in one or two localities for short periods the proportion of deaths never rose to 50 per cent.

10. The following statement shows the prices of food-grains:—

Description	Price per Garce (4,800 Seers of Measure).		Comparison.		
	Fasli 1285.	Fasli 1286.	Increase.	Decrease.	Percentage.
Paddy ... 1st sort ...	158	287	129	...	45
Paddy ... 2nd do. ...	143	253	110	...	43
Cholum	196	458	262	...	57
Sajjaloo	193	444	251	..	56
Horse-gram	209	481	272	...	56
Ragi	176	391	215	...	55

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11. The following statement shows the changes in ryots' holdings :—

Faslis.	Dry.		Wet.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.
1285	817,796	7,23,701	16,327	78,688	834,123	8,02,389
1286	819,713	7,27,317	16,259	78,459	835,972	8,05,776
Net decrease ...	...	...	68	229	...	...
Net increase ...	1,917	3,616	...	...	1,849	3,387
Actual increase	33,764	33,776	447	2,038	34,211	35,814
Actual decrease	31,847	30,160	515	2,267	32,362	32,427

It will be observed that there is not much difference between the figures of the two faslis. Particulars for the actual increase and decrease have been given in the following two statements.

12. The following is an enclosure to the preceding statement and shows the several causes of actual increase in the extent of lands in holdings :—

Source of Increase.	Taluq.	Fasli 1285. Acres.	Fasli 1285. Assessment.	Fasli 1286. Acres.	Fasli 1286. Assessment.	Fasli 1285. Acres.	Fasli 1285. Assessment.	Fasli 1286. Acres.	Fasli 1286. Assessment.
			RS.		RS.		RS.		RS.
1. Fresh lands taken up.	Gooty	5,358	2,976	1,728	1,640	..	..	..	..
	Alur	4,594	7,906	2,116	3,567	..	..	..	..
	Tadpatri ..	912	576	118	312	..	..	..	..
	Adoni	2,364	1,765	1,888	2,206	13,228	13,223	5,850	7,725
2. By transfer of puttas						12,614	13,776	11,794	12,545
3. Addition of new villages						..	..	16,189	15,300
4. Lands cultivated without darkhast and entered in puttas						1,550	1,207	358	232
5. Other causes						19	10	20	12
					Total ..	27,511	28,216	34,211	35,814

There is considerable decrease in the extent of land taken up on darkhast and without darkhast. This, of course, is due to the failure of the rains.

13. The following is an enclosure to the preceding statement and shows the several causes for the actual decrease of land in putta holdings :—

Source of Decrease.	Taluq.	Fasli 1285. Acres.	Fasli 1285. Assessment.	Fasli 1286. Acres.	Fasli 1286. Assessment.	Fasli 1285. Acres.	Fasli 1285. Assessment.	Fasli 1286. Acres.	Fasli 1286. Assessment.
			RS.		RS.		RS.		RS.
1. Lands relinquished.	Gooty	7,034	5,563	3,896	1,727	..	..	..	..
	Alur	4,798	8,284	2,759	4,019	..	..	..	..
	Tadpatri ..	1,193	1,104	1,469	878	..	..	..	..
	Adoni	4,181	4,224	8,006	8,055	17,206	19,175	16,130	14,679
2. By transfer of puttas						12,614	13,776	11,794	12,545
3. Transfer of villages						..	..	2,659	3,203
4. Lands bought by Government at a nominal price in sales for arrears of revenue and consequently resumed						1,417	1,561	1,728	1,946
5. Land taken up for railway and public purposes and putta land assigned as Inam, &c.						6	22	35	33
6. Other causes						30	24	16	21
					Total ..	31,273	34,558	32,362	32,427

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Upon the above figures I have no remark to make except that they seem explainable in the main by the fact that in Gooty, Alur and Tadpatri there existed a sufficient number of substantial ryots to take over most of the land that their poorer neighbours had to give up; while in Adoni this was not the case.

14. The following statement shows the increase and decrease of cultivation in the fasli under report:—

	Fasli 1285.		Fasli 1286.		Comparison.	
	Acres.	Assessment.	Acres.	Assessment.	Increase.	Decrease.
		RS.		RS.	RS.	RS.
Dry	815,374	7,22,299	301,321	2,15,671	..	5,06,628
Wet .. Tanks	5,911	34,380	2,693	15,704	..	18,676
Wet .. Channels	12,228	65,821	10,579	59,938	..	5,883
Wet .. Wells	227	714	232	735	21	..
Total Wet ..	18,366	1,00,915	13,504	76,377	21	24,559
Dry and Wet together	833,740	8,23,214	314,825	2,92,048	..	5,31,166
Ayen Assessment—						
(a) Actual cultivation	..	7,78,617	..	2,68,080	..	5,10,537
(b) Waste charged	..	21,954	..	6,221	..	15,733
Teerwajasty	..	7,236	..	3,990	..	3,246
Fasaljasty	..	15,407	..	13,757	..	1,650
Total ..	..	8,23,214	..	2,92,048	..	5,31,166

The large decrease under the heads "Dry" and "Tanks" is of course due to the failure of rains. The decrease under Channels is not great as most of the important channels are river channels (Pennar, Chittravaty and Toongabudra).

There was an increase in cultivation under Wells as was natural in a famine year. The increase is largely due to the concession allowed by the Board in their Proceedings, No. 3,052, of 4th December 1876. The revenue under the head Fasaljasty has not fallen considerably, because the second-crop cultivation in this division is chiefly under river channels.

15. The following is the statement called for in Board's Proceedings, No. 811, dated 20th June 1872:—

Enclosure E to Statement No. 3.

Description of Land.	Particulars of Land cultivated and Waste charged in Cultivation Statement No. 3.					
	Acres.	Land Assessment.	2nd Crop Assessment (Fasaljasty).	Additional Assessment (Teerwajasty).	Water-tax on Government land (Neetipannu).	Remarks.
		RS.	RS.	RS.	RS.	
1. Dry	301,321	2,15,671	..	..	..	
2. Dry land cultivated with dry crop but irrigated	825	408	91	1,837	..	
3. Dry converted into wet	710	383	581	2,153	..	i. e., Registered "Dry" irrigated from Government sources.
4. Mamool wet bearing a consolidated assessment	11,969	57,839	13,085	..	..	
5. Mamool wet subject to a separate charge for water.	..	..	..	..	..	
Total ..	314,825	2,74,301	13,757	3,990	..	

Area irrigated free of charge.

	ACRES.
Inam lands	3,198
Zemindari lands	None.

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16. The following statement shows the amount of waste charged :—

—	Fasli 1285.		Fasli 1286.		Comparison.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.
Dry	30,349	16,427	10,414	5,116	...	11,311
Wet	1,395	5,526	527	1,207	...	4,319
Total ...	31,744	21,953	10,941	6,323	...	15,630

The Board's instructions were carefully observed. Full remission was granted on dry as well as wet lands that had lain waste in both the mungari and hingari seasons, except on "mamool waste."

17. The following is a statement of remissions granted in the year under report :—

—	Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Wasted.	Dry	3	5,10,856	5,10,853	...
	Wet.. Under Tanks	1,677	16,305	14,728	...
	Wet.. Do. Channels	118	4,306	4,188	...
	Wet.. Do. Wells...	...	8	8	...
	Total...	1,798	5,31,475	5,29,777	...
Cultivated.	Payamali	...	...	...	...
	Shamelat Duswandam	77	54	...	23
	Kattubadi, Nirganti, &c., Inams ..	182	282	100	...
	Cowle	1,482	199	...	1,283
	Reddy and Curnams	45	45	...	...
	Tirwakammi	561	1,052	491	...
	Withered crops, (total loss)...	3,032	87,933	84,901	...
	Partial loss	...	23,082	23,082	...
	Total...	5,379	1,12,647	1,08,574	1,306
	Net increase...	...	...	1,07,268	...

These figures are formidable; but the relief afforded was, in my humble opinion, by no means in excess of what, as a matter of good policy, the public calamity called for; and inquiry was in all cases most careful. The Board's instructions were followed with all attention (*vide* my letters, Nos. 104 and 201, dated 13th June and 16th October). The increase under the heads "Kattubadi, &c., Inams" is due to the transfer of certain villages from the Bellary Taluq to Alur Taluq. In the villages thus transferred some village servants are granted remission on their cultivated lands.

In those cases in which application was made for remission on lands held on cowle tenure, a year's extension was granted. The amount remitted by these extensions in this fasli is shown under the head "Waste" in the above statement; hence the large decrease.

The increase under the head "Tervakammi" is due to the causes stated in my letter, No. 201, above quoted—*vide* paragraph 3, Clause (*a*) and the latter part of Clause (*b*).

18. The following is the statement called for in Revenue Board's Official Memorandum, No. 750, dated 6th June 1872 :—

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Enclosure A to Statement No. 4.

	Remission granted in Fasli 1286.			
	On Unirrigated Lands.		On Irrigated Lands.	Total.
	RS.		RS.	RS.
Shamilat Dasabandum	10		44	54
Kattubadi, Nirganti, &c., Inams	138	144	...	282
Reddies and Curnams	...	45	...	45
Teerwakammi	...		1,052	1,052
Withered crops...	83,173		4,760	87,933
Partial loss...	22,048		1,034	23,082
Cowle	199		...	199
Total ...	1,05,568	189	6,890	1,12,647

19. The statement below shows that there was no change in the extent of land held on cowle tenure :—

Items.	Fasli 1285.		Fasli 1286.		Comparison.	
	Acres.	Assessment.	Acres.	Assessment.	Increase.	Decrease.
		RS.		RS.	RS.	RS.
Dry	940	1,517	940	1,517	...	...
Wet	...	...	...	...	...	...
Total ...	940	1,517	940	1,517	...	...

20. The following is a statement of sugar-cane, indigo, and cotton cultivation :—

Faslis.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.
1285	101	373	235,790	2,40,626	9,763	10,521
1286	81	273	10,028	9,282	13,742	14,353
Increase ...	...	..	...	...	3,979	3,832
Decrease ...	20	100	225,762	2,31,344	...	...

The large decrease under cotton is, of course, due to the entire failure of the north-east monsoon.

21. The next statement contains a comparison of the net demands for Faslis 1285 and 1286 under the heads "Quit-rent" and "Ryotwari."

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Quit-rent on Shrotriem villages	6,525	6,525	...	...
Ryotwari	8,17,834	1,79,401	...	6,38,433
Total ...	8,24,359	1,85,926	...	6,38,433

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The cause of the great decrease in ryotwari is too obvious to need formal statement.

22. The following is the statement called for in Revenue Board's Official Memorandum, No. 824, of 11th June 1873 :—

Enclosure A to Statement No. 6.

Particulars of Inam Land on which Quit-rent is paid.	Area.	Amount of Quit-rent.		
	ACRES.	RS.	A.	P.
Lands irrigated and subject to a separate charge for water	...	...		
Lands charged with quit-rent on wet rates and therefore not liable to water-rate	958	1,127	7	0
Land unirrigated or irrigated by private sources	47,811	5,397	9	0
Total ...	48,769	6,525	0	0

23. The following statement shows the demand under extra sources of revenue in Fasli 1286 as compared with Fasli 1285 (actual collection figuring as "demand" in last two items) :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkári	2,37,219	2,37,307	88	...
Income-tax	...	...	...	..
Stamp Revenue ...	63,722	48,331	...	15,391
Salt Revenue	4,883	1,825	...	3,058
Total ...	3,05,824	2,87,463	88	18,449
Net ...	...	...	...	18,361

The decrease under stamp revenue is due to the following causes :—

(1) In Fasli 1285 the demand for stamps was larger than usual owing to the commencement of the triennial abkári lease.

(2) In Fasli 1286 the famine caused falling off litigation.

The large decrease under salt revenue is doubtless due to the impoverishment of both manufacturers and consumers, and their dispersion on famine works. The progressive enhancement of the license rate cannot, I think, have been a very important factor in bringing about the decrease.

24. The demand from all sources of revenue for Faslis 1285 and 1286 is given below :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue	8,24,359	1,85,926	...	6,38,433
2. Miscellaneous	98,675	78,633	...	20,042
Total ...	9,23,034	2,64,559	...	6,58,475
3. Extra sources	3,05,824	2,87,463	...	18,361
Grand Total ...	12,28,858	5,52,022	...	6,76,836
Net ...	...	...	...	6,76,836

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The causes for the decrease have been given with each statement.

25. The following statement gives the details of the amount under Land Revenue Miscellaneous:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi on Service Inams	32,896	32,929	33	...
2. Quit-rent on Personal Inams	35,612	35,478	...	134
3. Do. on Dasabandam Inams	1,103	1,082	...	21
4. Water-rate on Inams...	3,074	1,812	...	1,262
5. Inam Taffrik	2,773	671	...	2,102
6. Revenue on concealed cultivation	96	36	...	60
7. Cultivation not included in the Jamabandi.	11,979	2,388	...	9,591
8. Quit-rent on bungalows	13	13	...	...
9. Revenue fines	519	182	...	337
10. Rent on gardens and topes	1,330	195	...	1,135
11. Sale of receipt books	110	3	...	107
12. Do. of putta books	126	169	43	...
13. Extra collection	86	25	...	61
14. Proceeds on Amanut of Inams	140	145	5	...
15. Rent on babool trees	88	..	...	88
16. Revenue from Dasabandamdars	...	...	...	...
17. Rent of custard-apple produce	1,267	915	...	352
18. Cess for repair of tank	33	...	...	33
19. Prohibitory assessment	49	198	149	...
20. Assessment on a land containing a tope sold.	96	...	...	96
21. Process fees	7,173	2,390	...	4,708
22. Sale proceeds of B class land restored by Railway Company...	16	...	...	16
23. Cash recoveries	33	2	...	31
24. Sale proceeds of lands bought in by Government at a nominal price	...	...	...	...
25. Contingent recoveries...	1	...	...	1
Total ...	98,613	78,633	230	20,210
Net ...	..	...	...	19,980

The increase under Jodi is due to the fact that in the villages transferred from the Bellary Taluq there are more Inams paying Jodi than in villages transferred to the Bellary Taluq. The decrease under quit-rent is due to a similar transfer of villages, there being more Inams paying quit-rent in the villages transferred to the Bellary Taluq than in those transferred from it.

The decrease under the heads water-rate on Inams, Inam Taffrik, and cultivation not included in the Jamabandi, is due to the unfavorable nature of the season.

The large decrease under "Rent on garden and topes," "Rent on babool produce," and "Rent on custard-apple produce" is also due to the bad season. To the same calamity is also to be attributed the large decrease under process fees.

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26. The following is the statement called for in your foot-note on Board's Circular Memorandum, No. 811, dated 20th June 1873:—

Items.	Particulars of Revenue exhibited in the Statement No. 5.					
	Revenue due from irrigated Lands charged as such, including both Dry Assessment and Water-rate, where separately charged.		Revenue due from Lands not charged as irrigated Lands.		Total as per Statement No. 5.	
	Area.	Revenue.	Area.	Revenue.	Area.	Revenue.
		RS.		RS.		RS.
Jody on sundry Inams, including Personal Service and Dasavandham	7,429	9,187	332,043	60,303	339,472	69,490
Cess for repair of tanks	...	...	...	...	...	...
Land cultivated but not included in the Jamabundy. This includes revenue on lands cultivated without permission	262	930	1,388	1,656	1,650	2,586
Concealed cultivation	14	36	...	...	14	36
Cultivation of unclaimed Inams	61	133	4	12	65	145
Revenue from reverted Inams	...	...	..	...	...	...
Do. sequestered Inams	...	...	...	...	...	..
Water-tax on Zemindari and Inams and Lands ...	316	879	267	933	583	1,812
Total ...	8,082	11,165	333,702	62,904	341,784	74,069
Other items not appertaining to Land	...	...	...	...	...	4,564
Total ...	8,082	11,165	333,702	62,904	341,784	78,633

Particulars of the area entered in Column 2 opposite to "Jodi on Sundry Inams" as called for in Board's Order in No. 824, dated 11th June 1873.

1. Area on which no water-rate is separately charged, being mamul wet	7,191
2. Area on which water-rate is separately charged	238
Total ...	7,429

27. The following statement shows the demand, collection, and balance for Fasli 1286:—

Items.	Current demand for Fasli 1286.	Collection in the Fasli.	Balance.	Collection up to the end of March 1878.	Balance.			
					Recoverable.	Irrecoverable.	Total.	Percentage.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.
Land Revenue	1,85,926	43,005	1,42,921	90,319	22,540	30,062	52,602	28 4 8
Miscellaneous	78,633	7,035	71,598	22,308	33,119	16,171	49,290	62 10 11
Total ...	2,64,559	50,040	2,14,519	1,12,627	55,659	46,233	1,01,892	38 8 2
Abkári	2,37,307	90,256	1,47,051	19,991	77,060	50,000	1,27,060	53 8 8
Income-tax	...	...	...	...	...	...	...	...
Salt...	1,825	1,797	28	28	...	...	...	...
Stamps	48,331	48,331	...	...	...	...	...	...
Total ...	2,87,463	1,40,384	1,47,079	20,019	77,060	50,000	1,27,060	44 8 2
Grand Total ...	5,52,022	1,90,424	3,61,598	1,32,646	1,32,719	96,233	2,28,952	41 7 7

The forbearance shown to the people under superior orders of course account for the large balances outstanding at close of the fasli in Land Revenue and Miscellaneous. Similarly the balance under Abkári is explained.

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28. The demand, collection, and balance of arrears is shown below :—

Items.	Balance of previous Faslis outstanding at the commencement of the Fasli 1286.	Collection in the Fasli including sums written off.	Balance.	Collection up to the end of March 1878.	Balance.		
					Recoverable.	Irrecoverable.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	21,735	16,409	5,326	2,102	2,147	1,077	3,224
Miscellaneous	14,335	7,371	7,054	1,726	2,929	2,399	5,328
Total ...	36,070	23,780	12,380	3,828	5,076	3,476	8,552
Sundry Sources	25,533	25,533	...	...	...	...	...
Grand Total ...	61,603	49,313	12,380	3,828	5,076	3,476	8,552

26. The details of irrecoverable balance are given in the following statement :—

Faslis.	Taluqs.	Land Revenue.	Miscellaneous.	Sundry Sources.	Total.
		RS.	RS.	RS.	RS.
1284	Gooty	...	1	...	1
	Adoni	10	...	...	10
	Total ...	10	1	...	11
1285	Gooty	111	811	...	922
	Tadpatri	30	52	...	82
	Alur	565	705	...	1,270
	Adoni	1,032	287	...	1,319
	Total ...	1,738	1,855	...	3,593
	Grand Total ...	1,748	1,856	...	3,604

The different items comprising the total of Rupees 3,604, represented as irrecoverable, may be roughly classified under the following heads :—

	RS.
1. Irrecoverable Jody—	
(*a*) Jody on Amanut Inam Lands (Service) left waste—*Vide* next statement	694
(*b*) Mamool Khatla including that remitted to compensate for deficiency of emoluments of Village Officers	876
2. Due by ryots deceased, absconded, or bankrupt, and also on land sold under Act II of 1864 and bought in by Government ...	1,832
3. Quit-rent due on Inam lands taken up for public purposes	17
4. Amount erroneously credited in Beriz	148
5. Quit-rent due on Inam lands in the bed of tanks where cultivation is prohibited	37
Total ...	3,604

30. The following statement shows the particulars of the irrecoverable Jody on Village Service Inams under attachment for Fasli 1285, B. P. 973, 10th June, 1873 :—

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Taluqs.	Total Inam in Amanut.			Cultivated.			Waste.		
	Area.	Assessment.	Jody.	Area.	Assessment.	Credit under Jody.	Area.	Assessment.	Assessment of irrecoverable Jody.
Gooty...	166	459	277	17	45	45	149	404	232
Alur	2,642	4,132	1,241	1,690	2,462	972	952	1,670	269
Tadpatri	...	...	...	...	...	..	...	...	...
Adoni...	295	411	325	200	309	132	95	102	193
Total ...	3,103	5,002	1,843	1,907	2,816	1,149	1,196	*2,176	694

3,745	1. Relinquished as unfit for cultivation and also their inability.
172	2. Criminally convicted.
514	3. Under amanut for want of heir to deceased Inamdars.
571	4. Placed under amanut as the Inamdars failed to render service to Government.
5,002	

* Unfit for cultivation, 2,176.

31. The following is the statement showing the extent to which coercive process was resorted to in the collection of revenue in the Sub-Division of Bellary District for Fasli 1286:—

Taluqs.	Number of defaulters against whom coercive processes were issued.	Amount of arrears for which the processes were issued.	Number of defaulters whose property, personal or real, was attached.	Arrears for which the property, personal or real, was attached.	Number of defaulters whose property was actually sold.	Amount of arrears for which the property was sold.	Value of Property sold. Real Property. Estimated value.	Real Property. Amount actually realised.	Personal Property. Estimated value.	Personal Property. Amount actually realized.	Total. Estimated value.	Total. Amount actually realised.
		RS		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Gooty	3,030	27,269	110	3,959	52	571	137	97	121	132	258	229
Tadpatri	1,445	11,042	178	1,330	10	45	197	197	10	13	207	210
Alur...	938	14,601	152	2,218	50	810	752	512	58	47	810	559
Adoni	2,985	22,430	366	5,385	158	2,396	1,391	1,061	204	213	1,595	1,274
Total ...	8,398	75,342	806	12,887	270	3,822	2,477	1,867	393	405	2,870	2,272

32. The following is a statement of land in the Sub-Division held by public servants recently entertained or recently acquired by old servants in the fasli under report.—Blank.

33. *Conduct and Qualifications of Subordinates.*—I took charge on 8th November 1876 and had opportunities of noticing the conduct of the following Tahsildars and Deputy Tahsildars:—

In *Gooty*—B. Nursimhacharry and R. Triembak Row.
In *Alur*—P. Nursimhulu Nayudu.
In *Tadpatri*—Seshagiri Row.
In *Adoni.*—Rama Row and Pompapati Row.
In *Uravakonda*—P. Venkanna.
In *Koyalcheruvu*—K. Chennaya Nayudu.
In *Yemiganoor*—Y. Subba Row.

B. Nursimhacharry is a man of ability and energy, but I am constrained to say that I think he should not be left to himself in an influential position. I have pleasure in speaking in very high terms of R. Triembak Row. Nursimhulu Nayudu is singularly wanting in capacity, and upon the whole I do not think well of him. K. Sheshagiri Row is a good public servant, steady and industrious. My acquaintance with Rama Row began by my suspension of him for a very discreditable dereliction of duty, and I have had nothing to do with him since. Pompapati Row's character is good and I believe he is a fairly good office man, but he has no energy. P. Venkanna was a worn out man who has since retired. K. Chennaya Nayudu is a man in whom I have not the least confidence. Y. Subba Row is a good steady man.

Of the ability, industry, and upright sense of duty of my Sheristadar D. Kristna Row I cannot speak too highly.

(Signed) W. H. GLENNY,
Sub-Collector.

Exd. W. J. Lewis, W. H. French, A. Grubert and J. Tulloch.

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SETTLEMENT REPORT

OF

CUDDAPAH.

I HAVE the honor to submit the annual report on the settlement and collections of this district for Fasli 1286, together with statements in the prescribed forms.

2. *Places where the Jamabandi was made.*—Statement No. 1 shows the number of days occupied in the settlement of each station, the number of villages settled, the officers who conducted the Jamabandi, and the number of puttas distributed. The settlement was commenced by the Special Deputy Collector, B. Teperumal Chetty, on the 24th April 1877, and completed by the same officer on the 14th July 1877. The average duration at each station was eight days. The exceedingly heavy pressure of famine work and the extra labor entailed by the inquiries necessitated by special remissions delayed matters so much that the settlement could not be concluded within the fasli year.

3. *Number and Tenure of Villages.*—During the year under report there were —

Government villages	1,048
Kayemjodi villages	262
Teerva, Inam and Jaghir villages	12
	1,322

The Government village of Jonnaveram in the Proddatur Taluq was divided into two by the Settlement Department, whilst that of Putlampalli in the Cuddapah Taluq was, under G.O., No. 1,200, dated 31st August 1876, made over on shrotriem tenure to the grandson of the late Head Sheristadar of this district. There was thus, in Kayemjodi villages, an increase of one above the number in Fasli 1285, whilst the number of Government villages, in the aggregate, remained the same as in Fasli 1285.

4. *Puttas.*—As shown below 150,645 puttas were distributed at the settlement of the year under report, as against 155,694 in the previous fasli. The decrease of 5,049 in the number issued is due to the famine, which compelled many of the poorer classes to relinquish their lands.

Number of Puttas.	
11,595	Fresh puttas issued to new occupants and to such as had lost their puttas.
48,700	Old puttas modified on account of alterations necessitated by transfers and remissions under the rules for the gradual imposition of the settlement rates.
90,350	Old puttas unaltered.
150,645	Total number of puttas issued.

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5. *Rainfall.*—The annexed is a statement of the rainfall in Fasli 1286 as compared with the previous year. Both of the monsoon rains entirely failed, and the supply of water in wells, tanks, and rivers was most seriously affected, leading, in some places, to an absolute want for even drinking purposes.

Months.	Fasli 1285.		Fasli 1286.	
	Inches.	Tenths.	Inches.	Tenths.
July	1	7	...	9
August	4	1	...	3
September	4	4	1	...
October	2	6	...	3
November	...	5	...	7
December	...	7	...	...
January	...	...	...	1
February	...	...	...	3
March	...	3	1	3
April	...	2	...	2
May	...	3	3	9
June	1	5	3	4

6. *Season.*—The want of rain during nearly the whole of the year led to the most disastrous consequences and resulted in the wholesale failure of both dry and wet crops and in exceedingly severe and general distress. The lands which were under the influence of the Irrigation Company's Canal and a comparatively small number which were under river channels, wells, &c., produced good crops. Elsewhere, the outturn was either very indifferent or else entirely failed. The canal exercised a most beneficial effect over the area commanded by it. As a more detailed account of the past season must hereafter be written, it would be passing beyond the limits of a settlement report to do anything more than allude to it as briefly as possible.

7. *Sanitary Condition.*—The public health for the greater part of the year was exceedingly bad. Small-pox and cholera were rife and the famine aggravated the number of deaths from bowel complaints. Fever was also prevalent, but not during the hot weather. I doubt very much whether the accompanying statement gives anything like a correct classification of causes of death, or whether it shows with tolerable accuracy the number of deaths which occurred. The famine and its attendant horrors effected a complete *bouleversement* of the working of the village staff, and the few Europeans who were attached to the district had no time to think of the correct registering of the dead. I feel convinced that the actual number of deaths has been understated:—

Diseases.	Fasli. 1285.	Fasli. 1286.
Cholera	7,055	38,411
Small-pox...	926	4,046
Fever	23,446	26,350
Total deaths ...	31,427	68,807

8. *Condition of Cattle.*—The want of fodder was the main cause of a mortality amongst cattle, sheep and goats, which nearly doubled that of the preceding year. The greatest loss was amongst cows and inferior draft animals, as all those ryots who were fortunate enough to possess dry fodder devoted it to the maintenance of their agricultural stock, a considerable portion of which was, especially in villages along the canal and under channels, kept in very good order during the whole of the year:—

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Description.	Fasli 1285.	Fasli 1286.	Increase.
Cattle	17,041	60,070	43,029
Sheep and Goats ...	45,029	125,673	80,644
Total ...	62,070	185,743	123,673

9. *Prices of Grain.*—The following statement shows the average price per garce of the principal grains as compared with that of the previous fasli and the average of the preceding ten years. Prices, owing to deficiency of stocks, rose to very high figures:—

Grains.	Average price for ten years from Fasli 1275 to 1284.	Fasli 1285.	Fasli 1286.	Difference between Columns 2 and 4.	Difference between Columns 3 and 4.
1	2	3	4	5	6
	RS.	RS.	RS.		
Paddy, 1st sort	209	164	331	+ 122	+ 167
Do 2nd sort	185	148	290	105	142
Jonalu	230	191	443	213	252
Tazzalu	210	185	405	195	220
Ragi	200	175	420	220	245
Horse-gram	256	216	471	215	255

10. *Ryots' Holdings.*—The subjoined statement shows the extent and assessment, with particulars of dry and wet, of ryots' holdings at the beginning of the year, of the lands relinquished and of those taken up during the year. On the whole there has been a decrease of Acres 25,598, assessed at Rupees 17,791. This is due to relinquishments on account of the famine and to the comparatively small extent of fresh acquisitions arising from the prevailing distress and gloomy prospects of the season:—

—	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of the year	1,162,650	9,02,842	115,757	7,51,018	1,278,407	16,53,860
Deduct—						
Lands relinquished, transferred and taken up for public purposes	40,490	26,039	3,393	20,131	43,883	46,170
Net ...	1,122,160	8,76,803	112,364	7,30,887	1,234,524	16,07,690
Add—						
Lands taken up on durkhast and on transfer, &c. ...	15,678	15,034	2,607	13,345	18,285	28,379
Total ...	1,137,838	8,91,837	114,971	7,44,232	1,252,809	16,36,069
Net decrease ...	...	...	...	...	25,598	17,791

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11. *Remissions on Waste.*—In the year under report Rupees 6,42,031 were remitted on dry and wet waste and Rupees 6 on lands overgrown with prickly-pear. The sum remitted on partial waste, which amounts to Rupees 23,920, is also included in this. The annexed comparative statement exhibits an increase of Rupees 50,571 over the figures of the past fasli owing to the grant of remissions on dry waste which were, with the special sanction of the Board of Revenue conveyed in their Proceedings, No. 561, dated 10th February 1877, given in consideration of the prevailing drought and distress:—

—	1285.		1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	3	6	437,341	3,37,567	437,338	3,37,561	...	...
Wet	25,370	1,36,960	53,048	3,04,470	27,678	1,67,510	...	...
Total ...	25,373	1,36,966	490,389	6,42,037	465,016	5,05,071	...	...

12. *Waste charged.*—The total sum charged on waste, including Rupees 24,591 on partial waste, amounted to Rupees 70,926 and is composed of the following items:—

		RS.
1.	Assessment on lands left waste through the negligence of the ryots in spite of there being a sufficient quantity of water in the tanks and wells which irrigated them	67,634
2.	Assessment on lands reserved for pasture	2,744
3.	Do. do. occupied by houses or straw stacks ...	520
4.	Do. do. submerged	20
5.	Do. do. covered by sand-hills or occupied by fruit trees	8
	Total ...	70,926

The following statement shows the particulars as compared with the past fasli:—

Faslis.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1285	74,132	34,755	4,614	23,016	78,746	57,771
1286	74,919	49,522	4,170	21,404	79,089	70,926
Comparison ...	+ 787	+ 14,767	— 444	— 1,612	+ 343	+ 13,155

13. *Cultivation.*—The annexed statement in the form prescribed by the Board shows the Land Revenue Settlement of Fasli 1286 as compared with the past fasli:—

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Items.	Fasli 1285.		Fasli 1286.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	1,162,647	9,02,836	700,497	5,54,270	...	3,48,566
Wet	90,387	6,14,058	61,923	4,39,762	...	1,74,296
Total ...	1,253,034	15,16,894	762,420	9,94,032	...	5,22,862
Add—						
Fasaljasti...	...	42,682	...	19,378	...	23,304
Water-rate	...	23,715	...	3,878	...	19,837
Road Fund	...	1,07,418	...	1,03,095	...	4,323
Village Service Fund ...	...	...	...	...	...	...
Total ..	...	16,90,709	...	11,20,383	...	5,70,326
Deduct—						
Road Fund	...	1,07,418	...	1,03,095	...	4,323
Village Service Fund ...	...	...	...	...	...	...
Remission as per Statement No. 4	...	92,291	...	4,21,354	329,063	...
	...	1,99,709	...	5,24,449	329,063	4,323
Remainder ...	...	14,91,000	...	5,95,934	...	8,95,066
Miscellaneous beriz as per Statement No. 5	...	1,86,704	...	1,13,842	...	72,862
Grand Total ...	...	16,77,704	...	7,09,776	...	9,67,928

The total demand, including the revenue from miscellaneous items, exhibits the large decrease of Rupees 9,67,928, which is attributable to the badness of the season, the grant of heavy remissions on account of loss of crops, &c., and of jodi on Inams, decrease in second-crop cultivation and tirvajasti, and lastly, to the transfer to the Jungle Conservancy Fund of the Awaroy revenue included in the miscellaneous items.

14. *Cultivation of Special Products.*—The following statement shows that the cultivation of special products decreased heavily. This was owing to want of rain. The reason why cotton and indigo show more unfavorably than sugar-cane is that they both are raised almost entirely in the main division and upon dry lands and principally upon the black-cotton soils, which to be fruitful require at least one thorough soaking :—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Sugar-cane ...	3,773	2,811	...	962
Cotton	85,701	34,286	...	51,415
Indigo	64,595	19,493	...	45,102
Total ...	154,069	56,590	...	97,479

15. *Progressive Cowles.*—This statement is, as in the last fasli, blank.

16. *Shamilat Bunjar.*—Enclosure D to Statement No. 3 shows the taluqwar particulars of partial waste charged and remitted during the fasli, and the following is a comparative abstract of the same :—

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Faslis.	Waste charged.		Waste remitted.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
1285	11,042	8,884	616	2,880
1286	24,707	24,591	22,581	23,920
Increase ...	13,665	15,707	21,965	21,040

17. *Occasional and Permanent Remissions.*—The subjoined is a comparative statement of the occasional and permanent remissions granted in the present and past faslis :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Remissions granted at the time of Jamabandi.				
1. Shavi or withered crops...	16,191	2,53,223	2,37,032	...
2. Loss of produce	766	88,559	87,793	...
3. Excess of water causing immersion and destruction of fields...	11	...	...	11
4. Cultivation of dry crops in wet fields	13,557	51,456	37,899	...
5. Assessment on lands occupied by Topes, Choultries and Mission Schools...	205	229	24	...
6. Amount payable to Madras Irrigation and Canal Company for water supplied by them to lands partly irrigated by Government water	23	686	663	...
7. Amount remitted in the three taluqs in which the new settlement rates are in force according to gradual imposition rules ...	39,818	13,421	...	26,397
Total ...	70,571	4,07,574	3,63,411	26,408
8. Permanent remissions	21,059	13,172	...	7,887
9. Amount reserved for the allowances of village officials...	708	654	...	54
Grand Total ...	92,338	4,21,400	3,63,411	34,349
Net increase ...	...	...	3,29,062	...

The increase and decrease in remissions were due to the following causes:—

Item No. 1.—Failure of rain.

Item No. 2.—Deficiency of water which affected the germination of the seed.

Item No. 4.—Want of water whereby dry crops were raised on wet, dry assessment only being paid.

Item No. 6.—Deficiency of water in Government works of irrigation and maintenance of crops by the canal.

Item No. 7.—Annual increments in the settlement rates.

Item No. 8.—Decrease in the cultivation of lands on which permanent remissions are granted.

Item No. 9.—Deduction of the salaries of the Kattubadies of a village in the Pullampett Taluq who resigned their posts.

The decrease under Item No. 3 is slight.

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18. *Miscellaneous Items.*—The following is a comparative statement of miscellaneous items:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Quit-rent, &c., on Personal Inams	66,328	66,227	...	101
2. Jodi, &c., on Service Inams	35,041	19,931	...	15,110
3. Do. on Dasabandam Inams	5,038	4,837	...	201
4. Land cultivated but not included in Jamabandi	17,700	7,582	...	10,118
5. Concealed cultivation	524	500	...	24
6. Collections on unclaimed Inams	126	5	...	121
7. Collections on Inams belonging to ruined and abandoned Pagodas	1	1	...	...
8. Tope Rent	18,076	...	...	18,076
9. Revenue on Zufted Inams	372	355	...	17
10. Assessment, &c., on Inams of suspended and dismissed village officers	...	...	...	...
11. Collections on attached Inams	598	93	...	505
12. Water-tax on Zemindari and Inam lands.	18,797	4,218	...	14,579
13. Sale proceeds of waste lands	249	423	174	...
14. Rent paid on C-class lands by the Railway and other Companies	202	149	...	53
15. Assessment on lands made over to the Irrigation and Canal Company but cultivated by ryots	3	...	...	3
16. Other items	23,649	9,521	...	14,128
Total ...	1,86,704	1,13,842	174	73,036
Net decrease ...	...	...	...	72,862

Item No. 2 decreased owing to the remission of Jodi on Service Inams left waste; Item No. 4, on account of the completion of the settlement of some of the taluqs at the end of the fasli, which led to almost all the cultivation being brought to the Jamabandi accounts; Item No. 8, owing to the transfer of the tope rents to the Forest and Jungle Conservancy Funds in accordance with Board's Proceedings, No. 1,892, dated 24th July 1876; Items Nos. 10 and 11, on account of decrease in the cultivation of the classes of lands to which they refer; and, lastly, Item No. 15, owing to the decrease in the collections of process service fees. The decrease under Other Items is slight. On the whole there has been a net decrease of Rupees 72,862.

19. *Demand, Collection, and Balance of Current Revenue.*—The annexed comparative statement of the demand, collection, and balance of the current revenue under the several heads shows that the balance on the 31st July 1877 was larger by Rupees 6,03,137 than the sum outstanding on the corresponding day of the previous year. This was due to the suspension of coercive process on account of the deep distress which existed throughout the district. Paragraph 13 explains the causes of the falling off in land revenue. The increase of Rupees 791 under the Shrotriem demand is the net amount arrived at by an increase of Rupees 794 on account of the village of Putlampalli in Cuddapah Taluq which, under G. O., No. 1,200, dated 31st August 1876, communicated with Board's Proceedings, No. 7,758, dated 12th September, was enfranchised in the name of Balakrishna Row, adopted son of Bhujanga Row, grandson of the late Head Sheristadar of this district, and by the abatement of a Jodi of Rupees 3 on certain lands taken up for a road in the Shrotriem village of Markapuram in the Budwail Taluq. The Abkari demand was the same as in the last fasli, with a slight difference in license fees. The revenue from earth-salt decreased by Rupees 2,870 in consequence of falling off in the manufacture, due to the heaviness of the yearly increasing rates and to the prevailing distress. The stamp revenue was less than in Fasli 1285 by Rupees 1,928, and this was caused by the effect of the famine in diminishing litigation:—

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Items.	Demand of Fasli 1286.	Collections up to the end of June 1877.	Balance.	Subsequent Collections up to 31st July 1877.	Balance.	Comparison between the current demand of Fasli 1286 and that of Fasli 1285.
	RS.	RS.	RS.	RS.	RS.	RS.
1. Shrotriem	41,534	6,060	35,474	569	34,905	+ 791
2. Ryotwar	5,95,934	1,11,935	4,83,999	18,679	4,65,320	—8,95,066
3. Miscellaneous	1,13,842	14,412	99,430	1,630	97,800	— 72,862
Total ..	7,51,310	1,32,407	6,18,903	20,878	598,025	— 967,187
4. Abkari	2,33,390	1,31,771	1,01,619	6,761	94,858	— 128
5. Earth-salt	7,506	7,506	..	..	..	— 3,870
6. Income-tax	..	..	..	..	..	— 4
7. Stamps	1,65,087	1,65,087	..	..	..	— 19,248
Grand Total ..	11,57,293	4,36,771	7,20,522	27,639	6,92,883	—9,89,437

20. *Taluqwar particulars of the Demand and Collection of Revenue from Land and other Sources.*—The enclosure to Statement No. 7 shows the Taluqwar particulars of the demand and collection of revenue from land and other sources.

21. *Demand, Collection, and Balance of Arrears of Revenue.*—The following is an abstract of the demand, collection, and balance of arrears of revenue :—

Items.	For what Faslis.	Total Amount of Arrears at the beginning of Fasli 1286.	Collections and Remissions in the Fasli.	Balance at the close of the Fasli.	Subsequent Collections till the end of July 1877.	Particulars of the Balance.		
						Recoverable.	Irrecoverable.	Total.
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Shrotriem	1276 to 1285	8,398	4,342	4,056	...	4,056	...	4,056
2. Ryotwar	1269 to 1285	1,19,515	74,681	44,834	130	44,069	635	44,704
3. Miscellaneous	1271 to 1285	49,060	26,012	23,048	31	22,852	165	23,017
4. Abkári	1284 to 1285	21,340	19,514	1,826	...	1,826	...	1,826
5. Income-tax	1281 to 1283	352	194	158	...	158	...	158
Total ...	......	1,98,665	1,24,743	73,922	161	72,961	800	73,761

Deducting the collections from the arrears due at the beginning of the fasli, a balance of Rupees 73,861 was left at the end of July 1877. This includes the sum of Rupees 16,527-11-1, which, on the receipt of sanction, has to be written off the accounts—*vide* paragraph 22 of last year's report. Owing to the famine the collections were exceedingly small.

22. *Recommendation in regard to Irrecoverable Balances.*—For the reasons specified below, I request sanction for writing off the accounts the sum of Rupees 800-1-5 from land revenue arrears.

	RS.	A.	P.
Assessment on lands purchased by Government at a nominal price in sales for default and not recovered by the sale of the property of the defaulters	654	13	0
Assessment on lands taken up for public purposes	14	8	1
Assessment erroneously entered twice in the accounts	74	0	7
Jodi on Service Inams rendered unfit for cultivation	19	2	9
Assessment on lands belonging to deserters, pauper and deceased ryots...	0	6	0
Assessment on lands in small sums in each taluq for which no cause is given	37	3	0
Total ...	800	1	5

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23. *Explanation about the Irrecoverable Items.*—Owing to the suspension of coercive process in the collection of arrears, the irrecoverable items of some of the taluqs have not been settled, and in consequence they have not been included in the sum mentioned above.

24. *Extent of Coercion employed in the Collection of Revenue.*—Enclosure A to Statement No. 8 shows the extent to which coercion was employed in the collection of revenue by the attachment and sale of property. In the year under report processes were issued against 24,587 defaulters for the recovery of Rupees 1,57,986; the property movable and immovable of 962 persons was attached and sold for the arrears due from them, amounting to Rupees 11,411; and Rupees ,530 were collected, Rupees 3,599 being from real and 3,931 from personal property. Rupees 6,155-5-5 were collected as process fees, and Rupees 6,882 paid as wages to process servers. The decrease in the number of processes was due to the suspension of coercive processes in the case of indigent persons (*Vide* Orders of Government, No. 1,857, dated 29th November 1876, and 417, dated 30th January 1877).

25. *Agricultural Statistics.*—As required in Board's Proceedings, No. 716, dated 1st February 1871, the statement showing the acreage of crops is forwarded.

26. *Ruined Tanks.*—No ruined tanks were made over in the fasli for private enterprise.

27. *Recovery and Balances of Cost in Civil Suits.*—In accordance with Board's Proceedings, No. 4,434, dated 19th October 1871, the statement showing the demand, collection, and balance under this head is submitted.

28. *Principal Sources of Irrigation.*—The annexed abstract shows the number of the principal sources of irrigation requiring notice under clause 5, paragraph 4, of Board's Miscellaneous Circular Memorandum, No. 787, dated 14th August 1866. The decrease in the cultivation and revenue was due to the failure of the rains:—

Faslis.	Number of Works.	Actual Cultivation.		Revenue derived.
		Extent.	Assessment.	
		ACRES.	RS.	RS.
Fasli 1285	25	19,708	1,62,102	1,20,196
Fasli 1286	25	12,422	1,03,306	79,654

29. *Lands acquired by Public Servants.*—The extent of landed property possessed and acquired by public servants during the year under report is given below:—

Items.	Number of Public Servants.	Extent.	Assessment.
		ACRES.	RS.
Lands held at the close of Fasli 1285.	168	13,955	2 07
Deduct—			
Lands relinquished in Fasli 1286 ...	3	279	489
	165	13,676	22,018
Add—			
Lands acquired in Fasli 1286	2	476	570
Total ...	167	14,152	22,588

30. *Subdivision of enfranchised Inam Villages.*—No enfranchised whole Inam villages were subdivided during Fasli 1286.

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31. *Gross Collections and Charges.*—Statement No. 9 exhibits the gross collections and charges for the present and past faslis. The following is a comparative abstract of the charges:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1. Land Revenue Refunds	15,685	17,133	1,448	...
2. Collector's salaries	54,695	53,273		1,422
3. Tent and house-rent allowances	8,087	8,833	746	...
4. Huzur and Taluq Establishments	1,29,034	1,31,818	2,784	...
5. Saderward	1,774	2,100	326	...
6. Medical charges...	1,050	1,212	162	...
7. Contingencies	1,767	1,587	...	180
8. Miscellaneous	10,955	16,393	5,438	...
Total ...	2,07,362	2,15,216	9,456	1,602
9. Abkári	83	56	...	27
10. Stamps	5,324	3,996	...	1,328
Total ...	5,407	4,052	...	1,355
Grand Total ...	2,28,454	2,36,401	10,904	2,957
Net increase ...	...	...	7,947	...

Item No. 1 increased owing to the refund of a large sum which was sanctioned on account of the assessment collected at the old rate on garden lands under old wells which were transferred to Dry and on account of collections at the settlement rates subsequently reduced by the Settlement Department on revision; Item No. 3 was larger in consequence of the frequent absence on tours of officers on famine duty; Item No. 4 increased owing to the grant of famine batta to some of the establishment; and Item No. 8 was heavier on account of frequent remittances in the district, grant of famine batta to process servers, and the increased expenditure of service postage stamps. The decrease under Item No. 2 arose from the Collector's not drawing his full salary, and that under Item No. 10 increased owing to there being fewer applications for refunds of stamp duty. The difference under other items is slight.

32. *Taluq and Village Accounts.*—The village and taluq accounts were examined as usual and orders to correct irregularities noticed were given.

33. *Examination of Taluq Treasuries and Cash Accounts by Treasury Deputy Collector.*—On account of the famine, the Treasury Deputy Collector had always to remain at head-quarters, and in consequence the taluq accounts were not inspected by him during the year.

34. *Explanation about the Net Demand.*—The net demand entered in the last column of the Statement No. 3 which accompanies this report does not tally with that entered in the Divisional Officers' statements submitted to the Board with reference to Proceedings, No. 2,496, dated 31st May 1877, as in the latter statements the Divisional Officers failed to include certain items of the miscellaneous demand.

35. *Quinquennial Statements.*—Owing to pressure of famine work, which is now gradually lessening, the taluq officials have as yet not been able to send in their quinquennial returns, and their submission to the Board with this report has, in consequence, been delayed. They will, however, be transmitted at the earliest possible date.

CUDDAPAH,
8th December 1877.

(Signed) J. F. PRICE,
Acting Collector.

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SUB-COLLECTORATE.

I HAVE the honor to report on the settlement and collection of the land revenue of the Sub-division of Cuddapah for Fasli 1286 (1876-77).

2. The statements and accounts, though prepared in proper form, have been retained in this office as usual.

3. Owing to the press of business connected with the relief-works, the jamabundy was commenced rather late in the year, viz., 25th April, and closed on the 18th July 1877. Out of the four taluqs forming the Sub-division, one was settled by yourself, one partly by Mr. Gribble and partly by Mr. MacCartie, and the remaining two by B. Teperumal Chettiar, the Special Deputy Collector.

4. The annexed statement shows the places where, and the officers by whom, the settlement of each taluq was made, as well as the time occupied in the work:—

Name of Officers.	Name of the Taluq.	Station where Jamabundy was made.	Period occupied for the Settlement of each Taluq.
1	2	3	4
J. F. Price, Esq., Acting Collector.	Madanapally.	1. Madanapally...	From 26th May to 16th June 1877.
		2. Nunanapally...	„ 19th June to 20th „
		3. Boorakoyalcotah.	„ 25th „ to 28th „
Messrs. J. D. B. Gribble and MacCartie, Acting Sub-Collector and Special Assistant Collector.	Voilpaud..	1. Voilpaud ...	„ 25th April to 30th April 1877.
		2. Peelair	„ 26th June to 30th June „
B. Teperumal Chettiar, Special Deputy Collector.	Royachoty.	1. Royachoty ...	„ 25th April to 25th May „
		2. Galivid ...	„ 1st June to 9th June „
	Kadiri ...	1. Pedaballe ...	„ 12th „ to 14th June „
		2. Gandlapenta...	„ 15th „ to 16th June „
		3. Kadiri	„ 20th „ to 18th July „

5. The jamabundy of all the taluqs was conducted within their respective limits.

6. *Variation in Tenure of Villages.*—No changes have taken place either in the Government or Shrotriem villages during the year under report.

The subjoined abstract shows the particulars :—

Name of Taluqs.	Fasli 1285.				Fasli 1286.			
	Ryotwar.	Shrotriem or Kayam Jodi Villages.	Jahghire or Rent-free Villages.	Total.	Ryotwar.	Shrotriem or Kayam Jodi Villages.	Jahghire or Rent-free Villages.	Total.
1	2	3	4	5	6	7	8	9
1. Madanapally	84	19	...	103	84	19	...	103
2. Voilpaud	104	9	5	118	104	9	5	118
3. Royachoty	84	16	...	100	84	16	...	100
4. Kadiri	129	13	1	143	129	13	1	143
Total ...	401	57	6	464	401	57	6	464

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7. The total number of puttas for Fasli 1286 is 60,102 against 62,472 in the last fasli.

The following statement exhibits the variation in the number of puttas as compared with the preceding fasli:—

Taluqs.	New Puttas.		Old Puttas altered.		Old Puttas unchanged.		Total.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
1. Madanapally... ...	398	234	491	621	11,188	10,879	12,077	11,734
2. Voilpaud	576	688	10,829	16,248	6,859	422	18,264	17,358
3. Royachoty	308	205	3,884	3,996	14,601	13,676	18,793	17,877
4. Kadiri	1,131	2,256	2,431	1,115	9,776	9,762	13,338	13,133
Total ...	2,413	3,383	17,635	21,980	42,424	34,739	62,472	60,102

8. The increase under the head of New Puttas and Old Puttas altered is 970 and 4,345 respectively, while under the head of Old Puttas unchanged there is a falling off to the extent of 7,685. The total decrease in the puttas during the year under report is mainly attributable to relinquishment tendered owing to the prevalence of distress.

9. I took charge of the Sub-division on the 9th June 1877, but my predecessor Mr. Gribble had, I believe, resided within the limits of the Sub-division during the year, except on two occasions when he went to Cuddapah in January and Madras in March on public business.

10. The season was on the whole very unfavorable. Severe distress prevailed, especially during the latter half of the year, and both men and cattle have suffered much.

11. The subjoined statement exhibits the monthly rainfall during the year as compared with the previous one:—

Months.	Madanapally Taluq.	Voilpaud Taluq.	Royachoty.	Kadiri Taluq.
1. July 1876... ..	1·600	1·900	·300	1·
2. August „	2·550	·100	1·250	2·825
3. September „	2·400	·925	1·100	·800
4. October „	·700	1·250	...	·200
5. November „	·190	·750	...	·320
6. December „	...	...	...	...
7. January 1877... ...	...	...	...	...
8. February „	...	·100	·100	...
9. March „	·900	1·600	·400	3·850
10. April „	...	...	...	·250
11. May „	2·860	2·150	2·850	1·950
12. June „	6·600	3·300	6·720	4·240
Fasli 1286 ...	17·800	12·075	12·720	15·435
Fasli 1285 ...	20·825	18·275	17·300	18·875

12. The average fall of rain during the year is 14·512 against 18·818 inches in the previous one, showing a decrease of 4·306.

13. The following statement shows the extent to which the several tanks in the Sub-division were supplied with water during the year in question in comparison with the past year:—

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Taluqs.	Fasli 1285.		Fasli 1286.	
	Tanks fully supplied.	Tanks partially supplied.	Tanks fully supplied.	Tanks partially. supplied.
1	2	3	4	5
1. Madanapally ...	50	620	35	250
2. Voilpaud	60	1,272	...	896
3. Royachoty	141	260	3	31
4. Kadiri	38	237	4	83
Total ...	289	2,389	42	1,260
	...	...	247	1,129

14. It will thus be seen that out of 4,254 tanks in the Sub-division 2,952 received no supply, while 1,302 received only small supplies scarcely sufficient for the cultivation of even a small portion of their ayacuts.

15. The yield of wet and dry crops was far below the average of the past year owing to the scanty rainfall. In a very few places the wet fields cultivated during the first-crop season of the year with paddy under wells are reported to have yielded, but much less than in last fasli; the outturn of ragi sown under similar sources is estimated at about half of that of the year before. In some places this crop is reported to have suffered from blight.

16. *Sanitary Condition.*—The public health was extremely bad. The mortality from cholera, fever and small-pox was much greater than in the previous fasli. Throughout the year, cholera prevailed in all the parts of the division, and the loss of life from this epidemic alone is calculated at 13,045 out of 18,891 people attacked. Cholera was most fatal in the months of April, May and June 1877.

17. The subjoined abstract shows the number of deaths in the Sub-division during the year as compared with Fasli 1285:—

Name of Disease.	Fasli 1285.			Fasli 1286.		
	Attacked.	Died.	Recovered.	Attacked.	Died.	Recovered.
Fever	26,181	13,498	12,683	70,169	25,969	44,200
Cholera	4,750	1,977	2,773	18,891	13,045	5,846
Small-pox	2,525	602	1,923	8,213	2,205	6,008
Total ...	33,456	16,077	17,379	97,273	41,219	56,054

18. *Cattle Disease.*—Several kinds of diseases were very prevalent; foot-and-mouth diseases among the number carried off cattle to a large extent. Many died from want of pasturage, and to a certain extent from insufficiency of water. The loss of cattle in Kadiri Taluq was heavier than in the other taluqs. The following is a comparative statement showing the number of deaths among the cattle during the year:—

	Sheep and Goats.		Buffaloes, Bullocks and Cows.		Total.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
1. Madanapally	1,128	13,549	268	15,198	1,396	28,747
2. Voilpaud	5,910	12,996	2,471	6,849	8,381	19,845
3. Royachoty	12,659	27,114	2,653	9,310	15,312	36,424
4. Kadiri	7,619	55,230	1,915	48,772	9,534	104,002
Total ...	27,316	108,889	7,307	80,129	34,623	189,018

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19. The prices of all the principal food-grains in the year under report were very high owing to the unfavorable nature of the season. Rice and other articles of consumption were chiefly imported into this division from Madras. The subjoined statement exhibits the rapid rise of prices of all grains during the fasli as compared with the past year:—

Grain.	Price per Garce.		Increase.	Decrease.
	Fasli 1285.	Fasli 1286.		
	RS.	RS.	RS.	RS.
Paddy. 1st sort ...	148	360	212	...
Paddy. 2nd " ...	132	327	195	...
Rice... 1st " ...	348	760	312	...
Rice... 2nd " ...	323	679	356	...
Zonna	154	532	378	...
Suzza	161	540	379	...
Ragi	160	507	347	...
Horse-gram	206	542	336	...
Arecaloo...	83	...	...	...

20. *Land Revenue.*—The subjoined is a statement which shows the net revenue from wet and dry lands for Fasli 1286 as compared with the past year, exhibiting a considerable decrease both under wet and dry:—

Items.	Fasli 1285.		Fasli 1286.		Increase.	Decrease.
	Extent.	Assessment.	Extent.	Assessment.		
	ACRES. C. V.	RS. A. P.	ACRES. C. V.	RS. A. P.	RS. A. P.	RS. A. P.
Dry	518,624 0 0	2,32,258 0 8	401,064 1 10	2,05,610 1 10	...	26,647 14 10
Wet	37,507 0 0	2,32,989 9 4	26,452 0 0	1,68,420 6 10	...	64,569 2 6
Total ...	556,131 0 0	4,65,247 10 0	427,516 1 10	3,74,030 8 8	...	91,217 1 4
Fasaljasty ...	...	14,878 14 11	...	6,549 5 10	...	8,329 9 1
Water-tax ...	...	8,246 10 0	...	1,439 11 7	...	6,806 14 5
Nirsariga ...	...	...	...	...	...	...
Road Fund ...	...	35,671 2 0	...	35,233 0 0	...	438 2 0
Grand Total ...	...	5,24,044 4 11	...	4,17,252 10 1	...	1,06,791 10 10
Deduction.						
Road Fund ...	...	35,671 2 0	...	35,233 0 0	...	438 2 0
Remission as per Statement No. 4	...	6,504 13 1	...	1,49,945 15 10	1,43,441 2 9	...
Village Service Fund	...	...	...	...	...	...
Total ...	...	42,175 15 1	...	1,85,178 15 10	1,43,441 2 9	438 2 0
Remainder ...	...	4,81,868 5 10	...	2,32,073 10 3	...	25,394 1 5
Miscellaneous ...	...	51,619 10 7	...	26,225 9 1	...	25,394 1 6
	...	5,33,488 0 5	...	2,58,299 3 4	1,43,441 2 9	2,75,188 13 1
Net decrease ...	...	...	...	...	...	2,75,188 13 1

21. It will be observed from the above statement that the net amount of land revenue inclusive of the miscellaneous beriz is less than that of last fasli by Rupees 2,75,188-13-1. This falling off is attributable to the large extent of land left waste for want of rain.

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22. *Ryotwar Holdings.*—The following abstract shows the extent of ryots' holdings at the beginning of the year together with the changes they have undergone during the same period:—

Items.	Extent.	Assessment.
	ACRES.	RS
Holdings at the beginning of Fasli 1286	575,870	5,70,738
Deduct.		
1 Lands relinquished, transferred and taken up for public purposes ...	20,866	13,670
	555,004	5,57,068
Add.		
Lands taken up on darkhast and transfer...	5,367	6,644
Total ...	560,371	5,63,712

23 The holdings of ryots after deducting the extent given up during the fasli amount to Acres to 560,371 assessed at Rupees 5,63,712, against Acres 575,870 assessed at Rupees 5,70,738 in last year, showing a decrease of Acres 15,499 and an assessment of Rupees 7,026. This decrease is in consequence of relinquishments tendered by ryots during the year on account of the nature of the season. Lands to the extent of Acres 16,976 assessed at Rupees 8,782, and Acres 1,477 assessed at Rupees 1,756, both under dry and wet, have been relinquished or taken up for public purposes irrespective of the extent transferred from one individual to another. Out of the total holdings of Rupees 2,32,258-0-8 under the head of Dry at the commencement of the fasli, lands to the extent of Rupees 5,448 were relinquished, while those taken up on darkhast amount to Rupees 706 against Rupees 9,480 and 4,216, respectively, in the previous year.

The wet lands under occupation at the commencement of the fasli were assessed at Rupees 3,38,479-13-1, of which 3,334 and Rupees 1,050, respectively, are relinquished and newly occupied during the year, against 10,034 and 2,084 in the previous one.

24. The unfavorable nature of the season and the insufficiency of water-supply have necessitated large remissions of land assessment, which amounted to Rupees 1,89,680-6-4 against 1,05,490-3-5 in the previous year.

The subjoined statement shows in a comparative view the particulars of waste charged and remitted in the year in question :—

Description.	Waste remitted.		Waste charged.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Dry	...	21,906 2 0	11,050 14 2	21,777 5 6
Wet	1,05,490 3 5	1,67,774 4 4	12,106 4 6	10,498 1 8
Total ...	1,05,490 3 5	1,89,680 6 4	23,157 2 8	32,275 7 2

25. *Cultivation of Special Products.*—The following abstract exhibits the particulars of cultivation in acres of special products during the fasli as compared with the past one :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	ACRES. C. V.	ACRES. C. V.	ACRES. C. V.	ACRES. C. V.
Sugarcane	3,599 0 0	3,405 0 0	...	194 0 0
Cotton	11,171 0 0	4,194 0 0	...	6,977 0 0
Indigo	816 0 0	191 0 0	...	625 0 0
Total ...	15,586 0 0	7,790 0 0	...	7,796 0 0

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26. The cultivation under this head is far below the average of the past year. Sugarcane was chiefly raised under wells, which during the time of distress supplied water enough to keep the crop alive. This crop is principally raised in the taluqs of Madanapally and Voilpaud, while the cultivation of cotton and indigo was confined to the Kadiri and Royachoty Taluqs, and being dry crops not available for food, fell off largely.

27. *Waste in portions of fields.*—The particulars of area and assessment under this head are exhibited in the subjoined statement:—

Taluqs.	Portions of Fields charged for.						Portions of Fields, the Assessment of which is remitted.					
	Dry.		Wet.		Total.		Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13
	ACRES.	RS	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS	ACRES	RS.
1 Madanapally	3,840	979	731	3,076	4,571	4,055	...	...	...	...	..	...
2. Voilpaud	412	196	64	296	476	492	15	12	526	2,871	541	2,883
3 Royachoty...	650	212	205	760	855	972	...	...		...	...	...
4. Kadiri	6,197	1,478	264	1,020	6,461	2,498	...	...	...	...	...	...
Total ...	11,099	2,865	1,264	5,152	12,363	8,017	15	12	526	2,871	541	2,883

28 A sum of Rupees 2,883 was remitted on portions of wet and dry fields left waste; under special circumstances brought to notice at the time of settlement this indulgence was very sparingly granted.

29. *Actual Cultivation.*—The following statement shows the entire area brought under cultivation during the year under report. It contains waste charged, but not unauthorized cultivation in assessed and unassessed lands:—

Description of the Land.	Particulars of Lands cultivated and of Waste charged.			
	Areas cultivated including waste charged.	Land Assessment.	Second-crop Assessment.	Additional Assessment of Water-tax.
1	2	3	4	5
Dry Lands	4,00,549	2,05,292	...	...
Dry lands cultivated with dry crop but irrigated	...	...	...	...
Dry crop converted into wet	500	306	...	1,440
Usual wet cultivation	25,926	1,65,550	6,549	...
Usual wet subject to a separate charge for water	...	...	...	...
Total ...	4,26,975	3,71,148	6,549	1,440

The total extent cultivated during the fasli *plus* waste charged amounts to Rupees 3,79,137, or exclusive of waste charged, Rupees 3,46,862 against Rupees 4,62,869 in the previous year, thus showing a large decrease of Rupees 1,16,007.

30. The following statement shows the particulars of remissions in comparison with the previous year:—

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Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Remissions granted at the jamabundy on portions of fields left waste	2,346 5 7	2,883 1 0	536 11 5	...
2. Shavi or perished crop ...	822 12 10	1,35,100 2 4	1,34,277 5 6	...
3. Excess of water causing immersion of fields ...	...	...	...	...
4. Cultivation of dry crops in wet fields	492 8 8	9,374 9 9	8,882 1 1	...
5. Payamaly	...	...	...	...
6. Loss of seed or vithoo padoo	...	1,325 14 10	1,325 14 10	...
Total ...	3,661 11 1	1,48,683 11 11	1,45,022 0 10	...
7. Permanent remissions ...	2,813 2 0	1,232 3 11	0 2 0	1,581 0 1
8. Allowances for heads of villages	30 0 0	30 0 0	...	...
Total ...	6,504 13 1	1,49,945 15 10	1,45,022 2 10	1,581 0 1
Net increase ...	...	...	1,43,441 2 9	...

31. The increase under this head is consequent on the scarcity of rain.

Item No. 8 is the remission of assessment granted on putta lands in payment of salaries to village officers, and this only exists in the Voilpaud Taluq; in others the practice has been discontinued and money-payments substituted.

32. *Particulars of Remissions.*—The subjoined abstract gives the details of permanent and temporary remissions granted on wet and dry lands:—

Items.	Remissions granted in Fasli 1286.		
	On unirrigated Lands.	On irrigated Lands.	Total.
1	2	3	4
	RS. A. P.	RS. A. P.	RS. A. P.
1. Shamilat waste	11 8 11	2,871 8 1	2,883 1 0
2. Shavi	1,07,072 0 11	28,028 1 5	1,35,100 2 4
3. Excess of water causing immersion of fields	...	...	...
4. Cultivation of dry crop in wet fields ...	...	9,374 9 9	9,374 9 9
5. Payamaly	...	...	...
6. Loss of seed	...	1,325 14 10	1,325 14 10
Total ...	1,07,083 9 10	41,600 2 1	1,48,683 11 11
Permanent Remissions.			
Dasabandham Royati	...	207 11 2	207 11 2
Kattugutta do.	56 13 9	100 12 0	157 9 9
Ardhadust or half do.	199 10 4	310 15 8	510 10 0
Trijoyi or one-third do.	...	192 0 8	192 0 8
Pavoodust or one-fourth do.	19 6 0	55 13 2	75 3 2
Parakadust or one-eighth do	...	12 8 9	12 8 9
Remissions on topes granted under the rules.	76 8 5	...	76 8 5
Total ...	352 6 0	879 13 5	1,232 3 11
Allowances for heads of villages	...	30 0 0	30 0 0
Grand Total ...	1,07,436 0 4	42,509 15 6	1,49,945 15 10

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33. It will be seen that the total remissions given during the fasli on dry lands are Rupees 352-6-6, or less than that of previous year by Rupees 273-4-5, while those granted on wet lands is Rupees 879-13-5 against Rupees 2,187-7-1 in the previous year. These are remissions dependant on the extent of cultivation, which in this year being less than the previous one, there has resulted a large decrease under this head.

34. The annexed statement exhibits the demand on account of miscellaneous items under Land Revenue in comparison with that of previous fasli, showing a total decrease of Rupees 25,394-1-6 :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Quit-rent on Personal Inams...	9,903 9 8	9,840 6 8	...	63 2 7
2. Jodi on Service Inams.	5,133 1 8	2,383 9 5	...	2,749 8 3
3. Do. on Dasavandam Inams	4,214 8 11	4,037 0 10	...	177 8 1
4. Land cultivated but not included in Jamabandy.	1,659 11 8	2,076 12 4	417 0 8	...
5. Unauthorized Cultivation	2,388 14 11	2,599 7 2	210 8 3	...
6. Concealed Cultivation.	251 8 3	269 5 2	17 12 11	...
7. Collection from unclaimed Inams	14 14 8	...	...	14 14 8
8. Cultivation of lands of abandoned Pagodas ...	0 7 4	0 7 4	...	...
9. Rent of Topes ...	15,682 9 5	...	...	15,682 9 5
10. Revenue from Zufted Inams	341 1 1	309 10 8	...	31 6 5
11. Revenue from Inams of village servants under suspension and dismissal	...	...	...	...
12. Collection on Inams under attachment ...	62 12 4	28 11 1	...	34 1 3
13. Revenue Fines	350 5 5	595 6 0	245 0 7	...
14. Savings and Refunds...	35 0 0	5 5 2	...	29 10 10
15. Excess Collection over the Demand	1,152 2 9	337 12 1	...	814 6 8
16. Nirusariga and Water-tax on Inams	1,088 9 4	114 8 0	...	974 1 4
17. Nirusariga on Circar lands	1,010 12 4	172 11 5	...	838 0 11
18. Fasaljasty on Inams...	4,020 14 7	1,106 9 8	...	2,914 4 11
19. Land purchased on behalf of Government but subsequently purchased by ryots	29 7 0	289 8 0	260 1 0	...
20. Deposits made by purchasers at Revenue sales but credited to Government, not paying full purchase money... ...	...	...	...	...
21. Batta collected for serving processes	4,073 7 8	1,978 4 3	...	2,095 3 5
22. Interest on Land Revenue	...	24 1 10	24 1 10	...
23. Seigniorage on stone mines...	205 12 0	56 0 0	...	149 12 0
Total ...	51,619 10 7	26,225 9 1	1,174 9 3	26,568 10 9

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35. The slight decrease in Item No. 1 is owing to relinquishments on account of the inability of the Inamdars to pay the quit-rent, their lands having been left waste owing to the adverse nature of the season.

36. The large decrease in Item No. 2 is attributable to the enfranchisement of the Jungi Kuttubady Inams ; the quit-rent levied thereon is credited to Village Service Fund. Some of these Inams have also been relinquished in the year under report on account of heavy jodi imposed thereon and unprofitableness of the soil.

37. The decrease in Item No. 3 is chiefly to be ascribed to the resumption of the lands by the failure of Dasabandhamdars to fulfil the conditions on which such Inams were originally granted, and partly to relinquishments tendered.

38. Under Items Nos. 4 and 5 the increase is caused by the omission on the part of Curnams to enter all the cultivation in the accounts during the same months in which it was carried on, as many of them had to resort to relief-works for their maintenance.

39. Items Nos. 6, 7 and 8 need no observation.

40. Item No. 9.—The large decrease under this head is owing to the transfer of this fund from Land Revenue, Miscellaneous, to that of Jungle Conservancy.

41. The decrease in Items Nos. 10 and 12 is owing to decrease of cultivation on account of scanty rain.

42. Item No. 11 needs no remarks.

43. The increase under Item No. 13 is due to fines imposed on taluq and village officials by relief officers on account of remissness on their part in performing duties relating to famine operations.

44. Item No. 14 needs no observation.

45. The decrease in Item No. 15 is due to unfavorable season.

46. The decrease in Items Nos. 16, 17 and 18 was the result of the failure of the monsoons.

47. The increase under No. 19 is ascribable to the subsequent sale of lands purchased on behalf of Government for want of bidders. This has mostly occurred in the Kadiri Taluq.

48. Item No. 20 needs no observation.

49. The decrease in Item No. 21 is due to the withholding of processes on account of pauperism on the part of ryots.

50. Item No. 22 has been newly introduced during this fasli and does not therefore call for any remarks.

51. Under the head of Maramath Tuffrick no collections are registered in this department, as this item has been transferred to the Department of Public Works.

52. Out of the total demand under Sundry Sources of Revenue a sum of Rupees 14,276 is derived from irrigated land against Rupees 22,239 in the previous fasli, and Rupees 8,663 from unirrigated land or less than that of past fasli by Rupees 14,872.

53. The total demand against Shrotriem villages is the same as in the last fasli, viz., Rupees 7,847, of which Rupees 2,135-6-5 was collected, leaving a balance on the 1st July 1877 of Rupees 5,711-11-7 against Rupees 1,290-10-6 in last year. This falling off is chiefly attributable to the unfavorable character of the season. This balance has been reduced by subsequent collections to Rupees 4,939-3-7 outstanding on the 1st November 1877. Steps have been taken for the speedy realization of this arrear.

54. The subjoined statement shows the demand of current revenue and arrears for fasli 1286 as compared with that of the preceding year :—

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COMPARATIVE Statement of Demand of Current Revenue and Arrears.

Items.	Fasli 1285.			Fasli 1286.			Variation.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanent Settlement Jodi on Shrotriem villages	924	7,847	8,771	1,291	7,847	9,138	367	...
Ryotwar	68,348	4,81,868	5,50,216	40,906	2,32,074	2,72,980	...	2,77,236
Miscellaneous	21,133	51,613	72,746	12,808	26,328	39,186	...	33,610
Total ...	90,405	5,41,328	6,31,733	55,005	2,66,249	3,21,254	367	3,10,846
Arrack and Toddy ...	10,148	82,331	93,479	7,630	82,331	89,961	...	2,518
Stamps	...	40,256	40,256	...	36,675	36,675	...	3,581
Income-tax	68	...	68	60	...	60	...	8
Total ...	10,216	1,22,587	1,32,803	7,690	1,19,006	1,26,696	...	6,107
Grand Total ...	1,00,621	6,63,915	7,64,536	62,695	2,78,255	4,47,950	367	3,16,953
Net decrease ...	...	...	...	...	...	...	...	3,16,586

55. The current demand under the head of Land Revenue for the year under report is Rupees 2,66,249, of which collections during the year amount to Rupees 30,754, leaving a balance of Rupees 2,35,495 up to 1st July against Rupees 48,270 of the preceding year. This amount has been reduced by subsequent collections to a sum of Rupees 1,46,345 up to 31st October. Large arrears have more or less accrued in all the taluqs owing to inability of ryots to pay on account of the pressure of famine. The attention of all Tahsildars has been called to the speedy realization of this amount outstanding.

56. The demand under Abkári including arrack and toddy, which were separately rented, is Rupees 89,961 or Rupees 2,518 less than that of the last year. The collections up to 1st July is Rupees 53,250, leaving a balance of Rupees 36,711, and this has been reduced by subsequent collections to Rupees 27,952 on 1st November 1877.

57. The total old balances under All Sources of Revenue at the commencement of the year is Rupees 55,005, of which Rupees 41,709 was collected during the year, leaving a balance on the 1st July 1877 of Rupees 13,296 against Rupees 6,783-9-5 in the past year. This balance was reduced by subsequent collections to Rupees 13,159 up to 31st October 1877. Out of this amount Rupees 151-14-9 is now recommended for remission as irrecoverable.

58. *Irrecoverable Arrears.*—The following statement exhibits the fasliwar details for the above sum:—

Faslis.	Items.	Amount.		
		RS.	A.	P.
1284	Assessment due upon putta lands sold for arrears of revenue and purchased on behalf of Government	13	12	8
1285	Assessment due upon putta lands sold for arrears of revenue and purchased on behalf of Government	74	3	7
1285	Amount of waste at first charged but subsequently remitted	63	14	6
	Total ...	151	14	9

Sanction is requested for writing off the above as irrecoverable.

59. *Extent to which Coercive Measures were employed.*—The annexed statement shows the number of instances in which coercive measures were adopted during the year under report for the collection of arrears of revenue (*Vide* statement attached).

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Enclosure A in No. 8.

Statement showing the Extent to which Coercive Process was employed in the Collection of Revenue in the Sub-division of the district of Cuddapah for Fasli 1286.

Taluqs.	Number of Defaulters against whom Coercive Processes were issued.	Amount of Arrears for which Processes were issued.	Number of Defaulters whose Property, personal or real, was attached.	Arrears for which the Property, personal or real, was attached.	Number of Defaulters whose Property was actually sold.	Amount of Arrears for which the Property was sold.	Value of Property sold. Real Property. Estimated Value.	Real Property. Amount actually realized.	Personal Property. Estimated Value.	Personal Property. Amount actually realized.	Total. Estimated Value.	Total. Amount actually realized.
1	2	3	4	5	6	7	8	9	10	11	12	13
		RS. A. P.		RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Madanapally..	2,296	9,123 6 5	159	1,362 5 7	137	715 5 0	558 5 9	725 8 9	227 13 2	151 0 6	786 2 11	876 9 3
2. Voilpaud*	1,773	6,443 8 4	..	..	..	..	..	..	..	..	..	..
3. Royachoty	2,318	8,310 3 10	324	2,872 3 6	189	652 13 4	260 2 10	126 2 9	392 10 6	316 4 0	652 13 4	442 6 9
4. Kadiri	1,194	6,420 14 6	119	1,003 6 1	23	196 9 5	157 9 11	31 11 0	24 0 6	22 10 0	181 10 5	54 5 0
Total ..	7,581	30,298 1 1	602	5,237 15 2	349	1,564 11 9	976 2 6	883 6 6	644 8 2	489 14 6	1,620 10 8	1,373 5 0

* No action has been taken in this Taluq on account of great distress.

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60. It will be observed that processes were issued for the realization of arrears to the extent of Rupees 30,298-1-1 against Rupees 95,434-8-2 last year. The decrease is due to diminution of the beriz of this fasli on account of famine and to withholding of collections, except from rich ryots, during the famine.

61. The amount of collections during the year under report is Rupees 1,61,616-15-5 against Rupees 6,93,523-5-6 of the preceding year, showing a decrease of Rupees 5,31,906-6-1. The total amount disbursed is Rupees 1,39,388-0-7, or in excess of last year by Rupees 18,000-5-7.

62. Under the head of Revenue Refunds there is a decrease of Rupees 370-7-5, owing to less transactions under this head.

63. Under the head of Salaries of Survey Establishments there is an increase of Rupees 5,456-3-10 over the past year, survey operations having been carried on in all the taluqs of the Sub-division. Most of the expenditure under this item has occurred in the Kadiri and Madanapally Taluqs.

64. The increase of Rupees 2,177-2-5 under the head of Medical Charges has been occasioned by the increased expenditure on the dispensary at Madanapally during the famine.

65. Under the head of Salaries of Huzur and Taluq Establishments there is an increase of Rupees 10,704-8-11, due to the continuance of the Sub-Collector and Collector within the limits of the Sub-division with their establishments during the greater part of the year.

66. None of the Inams granted for the service of pagodas have been incorporated with Government ayacut on account of abandonment of service. The other items call for no particular remark.

67. The subjoined statement shows the particulars of such of the tanks as have ayacuts in excess of Rupees 5,000 inclusive of Circar and Inam :—

Taluqs.	Names of Villages.	Names of Tanks.	Total registered Ayacut.	Cultivation in Fasli 1286.		Revenue in Fasli 1286.
				Extent.	Assessment.	
1	2	3	4	5	6	7
				ACRES.	RS.	RS.
Madanapally ...	1. Rungasamudram ...	Peddachervoo ...	8,329	367	2,082	2,252
	2. Kundukur	Vyasamudramochervoo	11,634	693	5,890	6,337
	3. Pedda Tippasamudram	Peddachervoo ...	13,930	497	4,671	5,370
		Total ...	33,893	1,557	12,643	13,959

68. No ruined tanks have been handed over to private enterprise during the past year.

69. The taluq and village accounts have been prepared in the prescribed forms and are generally found fairly correct.

70. The rain-gauges are kept in good order together with the accounts appertaining thereto.

71. It is known that none of the public servants in the Sub-division have newly acquired landed property during the past year.

72. The conduct of the Huzur and Taluq officials has been on the whole satisfactory; the pressure on some of them was severe, and not a few have responded by increased diligence and energy. The Special Sub-Magistrates of Royachoty and Kadiri have fully earned promotion at an early date, which I hope they may get. My Acting Sheristadar, now acting as Tahsildar of Madanapally, has given me satisfaction; so also have the Tahsildars of Kadiri and Royachoty. In lower grades many have done good work, and I think deserve recognition of services in some form.

CUDDAPAH,
10th December 1877.

(Signed) A. J. STUART,
Sub-Collector.

Exd. W. H. French.

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SETTLEMENT REPORT

OF

KURNOOL.

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I HAVE the honor to submit my Report on the Revenue Settlement and Collections of this District for Fasli 1286.

2. TIME AND PLACE OF SETTLEMENT.—Statement No. 1 gives the stations where, and the officers by whom the settlement of each taluq was conducted.

3. In the Cumbum, Markapur, and Koilkuntla Taluqs the settlement was made in two or more places within the limits of the taluq. In Ramalkota and Pattikonda, however, it was conducted at the principal stations* in each taluq. This plan was found to be more convenient for the despatch of other business and no object could be attained by moving about, for the ryots for the most part were absent at the relief works, and but few attended the settlement even at the principal stations. The puttas had to be afterwards distributed through the Revenue Inspectors and Village Authorities.

* Kurnool and Pattikonda.

4. In Nandial, Sirwell, and Nandikotkur the Settling Officer found it necessary to settle some of the villages of one taluq in two or more places of another. The cause of this, as stated by Deputy Collector Ramachendra Row, was that in several instances owing to the great pressure of famine work the Curnams were not present, the accounts were not ready, and the withered crops had not been inspected. The Deputy Collector had other duties, chiefly those connected with the canal to attend to, so that he was unable to wait any length of time in one taluq if everything was not ready, but was obliged to take up the villages when ready at whatever place he happened to be and as suited his convenience.

5. Owing to the heavy pressure of famine work, which took up the time of almost every Revenue official in the district, the settlement was unavoidably delayed, Markapur and Sirwell being the only taluqs in which it was completed within the fasli. The Jamabundy of Cumbum Nandikotkur, Ramalkota, Pattikonda, and Koilkuntla was not begun till after the fasli was over, and the settlement of the last named taluq was only completed on the 15th October.

6. TENURE OF VILLAGES.—There were no changes in the tenure of any of the villages in the district during the fasli.

7. SEASON.—The season was the worst within the memory of the oldest inhabitant, the average rain-fall of the district being about 54 per cent. less than that of the last famine year on record (Fasli 1276). The south-west monsoon proved very scanty and partial and the north-east a total failure, the result of this was a general failure of both the early and later crops with the exception of those irrigated under wells and channels and the M. I. Canal. The subjoined table compares the monthly fall of rain during the fasli under report with that of the previous ten faslis.

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STATEMENT showing the rain-fall in the Kurnool District from Fasli 1276 to Fasli 1286.

Months.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.	Fasli 1286.
July	2·32	2·62	5·16	1·92	4·75	6·24	4·24	1·40	9·23	6·40	0·86
August	4·64	4·64	4·67	5·23	7·60	2·46	3·97	5·10	1·94	4·00	2·88
September ..	4·9	6·99	6·74	4·4	7·17	6·92	7·01	3·50	20·7	5·90	1·23
October	5·75	5·11	1·21	3·37	5·58	1·39	4·21	7·74	7·41	5·40	0·19
November ..	0·65	..	0·31	1·2	0·63	1·92	1·32	0·70	0·20	..	0·49
December ..	0·75	0·7	0·12	1·62	..	..	2·16	..	0·10	0·08	..
January.. ..	..	0·25	..	0·56	0·34	..	..	..	..	..	..
February ..	..	..	..	..	..	..	..	..	..	..	..
March	0·07	..	0·7	..	0·63	..	..	..	0·36	0·32	1·16
April	0·2	0·36	0·54	..	0·85	0·99	0·12	2·19	0·15	0·27	0·49
May	0·44	0·26	0·5	0·75	2·14	1·07	2·04	4·76	2·25	0·7	2·32
June	2·16	4·84	5·4	3·45	1·60	3·83	2·92	6·73	2·44	2·22	2·46
	21·88	25·77	25·35	22·50	31·29	24·82	27·99	32·12	44·78	25·29	12·08

8. PRICES.—In the three months immediately preceding the commencement of the fasli prices were on the whole steady. The scanty fall of rain in the months of July and August gradually sent up the prices in those months. The season not improving in September, and almost no rain having fallen in October and November, prices rose rapidly and reached a high figure about the end of December. After this there was a slight and gradual fall owing to importation of grain from all sides till the end of April when prices again advanced and continued doing so up to the end of the fasli.

9. Statement No. 2 gives the average prices ruling in the several taluqs of the district during the fasli. The subjoined abstract compares the district average prices of the principal food grains during Fasli 1286 with the average prices of the last famine year on record :—

—	Price per Garce, Fasli 1276.	Price per Garce, Fasli 1286.
	RS.	RS.
Paddy, 1st sort	298	322
Do. 2nd do.	266	294
Cholum	345	489
Cumboo	329	450
Ragi	314	447
Gram	427	491

10. HEALTH.—The year was an exceedingly unhealthy one, famine and disease combining to cause great loss of life. Fever, small-pox, and cholera were very prevalent throughout the district. The rate of mortality was 58·3 per mille or double that of the last famine year. (Fasli 1276).

I give below a statement showing the mortality during the past eleven years :—

Faslis.	Population.	Cholera.	Fever.	Small-pox.	Other Diseases.	Total Deaths.	Rate per Mille.
1276	770,857	7,454	9,222	258	5,883	22,817	29·6
1277	Do.	43	6,690	614	4,738	12,085	15·7
1278	Do.	1,357	1,523	1,623	6,355	10,858	14·08
1279	Do.	1,460	7,576	1,088	6,211	16,335	21·2
1280	Do.	18	10,023	828	3,778	14,647	19·0
1281	914,432	...	9,322	909	3,373	13,604	14·8
1282	923,576	129	12,652	962	3,459	17,202	18·6
1283	932,811	...	11,780	1,023	3,081	15,884	17·0
1284	942,139	...	14,392	990	3,178	18,560	19·6
1285	951,560	3,885	15,953	1,018	5,176	26,032	27·3
1286	961,075	17,939	25,477	1,976	10,720	56,112	58·3

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In the early stages of the famine there was a considerable influx of enfeebled paupers from the Nizam's territory, and when I assumed charge of the district in January 1877 there were between 70,000 and 80,000 paupers residing in Kurnool and its neighbourhood in addition to the normal population of 25,000. Cholera and small-pox were rife in the town and the mortality, which was considerable, was shown in the Sanitary Commissioner's vital statistics as against 25,000 instead of 105,000 as it ought to have been.

11. Cattle.—The loss of cattle for want of fodder and water during the fasli was very great, viz., about 40 per cent.

12. Puttas.—The number of puttas for the year was 90,715 against 91,292 of the previous year as shown below.—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
New Puttas	27,335	38,796	11,461	...
Old Puttas modified	4,355	8,374	4,019	...
Do. unaltered	59,602	43,545	...	16,057
Total ...	91,292	90,715	15,480	16,057

The increase in the number of new puttas and decrease in old puttas was chiefly due to many of the latter having been lost and replaced by new ones. There were also a considerable number of relinquishments and transfers of lands during the year, thereby necessitating many alterations in existing puttas.

13. Ryots' Holdings.—The following abstract shows the ryots' holdings at the beginning of the fasli and the subsequent charges therein :—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of Fasli 1286..	1,226,701	11,25,975	27,735	1,71,461	1,254,436	12,97,436
Deduct.						
Lands relinquished	52,447	30,719	643	3,525	53,090	34,244
Do. transferred or sold	12,236	12,480	275	1,857	12,511	14,337
Lands taken up for public and other purposes	6,846	4,628	186	1,084	7,032	5,712
Total ..	71,529	47,827	1,104	6,466	72,633	54,293
Remainder ..	1,155,172	10,78,148	26,631	1,64,995	1,181,803	12,43,143
Add.						
Lands taken up on Durkhast	11,432	8,848	424	3,100	11,856	11,948
Do. transferred or sold	12,236	12,480	275	1,857	12,511	14,337
Other items	225	3,400	11	275	236	3,675
Total ..	23,893	24,728	710	5,232	24,603	29,960
Grand Total ..	1,179,065	11,02,876	27,341	1,70,227	1,206,406	12,73,103

14. On the whole there was a decrease both in the extent and assessment of the holdings in Fasli 1286 compared with the previous fasli as shown below :—

	ACRES.	RS.
Fasli 1285	1,254,436	12,97,436
„ 1286	1,206,406	12,73,103
Decrease ...	48,030	24,333

The decrease occurs in every taluq of the district and is doubtless due to the exceptionally adverse season in consequence of which the relinquishments were large and much in excess of the areas taken up on durkhast.

15. Ryotwary Lands brought under Cultivation.—Of the total holdings noticed above 51·0 per cent. of dry lands and 62·5 per cent. of wet lands were brought under cultivation as shown below.

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	Holdings.		Actual Cultivation.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Dry	1,179,065	11,02,876	603,055	5,19,219
Wet	27,341	1,70,227	17,096	1,07,049
Total ...	1,206,406	12,73,103	620,151	6,26,268

The cultivation in the fasli under report was below that of Fasli 1285 by 583,091 acres assessed at Rupees 6,28,911. This is due to the failure of both the monsoons during the year.

	ACRES.	RS.
Fasli 1285	1,203,242	12,55,179
„ 1286	620,151	6,26,268
Difference ..	583,091	6,28,911

16. Second-crop Assessment.—Amount charged on account of second-crop assessment in Fasli 1286 was Rupees 18,551 against Rupees 29,663 in the previous year. The net decrease is the result of a gross decrease of Rupees 14,404 in five taluqs and a gross increase of Rupees 3,292 in three taluqs as shown in the margin. The increase is due in the Nandial and Sirwell Taluqs to a large extent of wet lands having been cultivated with second crop under the marginally noted tanks with water supplied by the irrigation canal; and in the Nandikotkur Taluq to a greater extent than usual having been cultivated with second crop under Doruvu wells in lands classed as mamul wet situated on the banks of the Bhavanasy and Toombudra rivers. The decrease of Rupees 14,404 is due to little or no supplies having been received by any of the tanks in the district.

Decrease.	RS.	Increase.	RS.
Pattikonda ..	575	Nandikotkur ..	389
Ramalkota ..	174	Nandial ..	2,896
Koilkuntla ..	4,812	Sirwell ..	7
Cumbum ..	8,348		
Markapur ..	495		
Total ..	14,404	Total ..	3,292

Nandial tank.
Kahala do.
Ayyavarikodur tank.
Byapakodur do.
Chintakunta do.

17. Water-tax on Government Lands.—The water-tax charged on Government lands amounted to Rupees 5,091 in Fasli 1286 against Rupees 27,497 in the previous fasli, showing a decrease of Rupees 22,406. The decrease occurs in every taluq of the district and is attributable, (1) to the fact that none of the tanks in the district excepting those supplemented by the canal received sufficient water to irrigate even the ordinary wet ayacut under them much less any dry lands, and, (2) because no water-rate was charged on lands under Doruvu wells in Fasli 1286 in accordance with the instructions contained in Board's Proceedings, dated 21st November 1876, No. 2,918.

18. Total Assessment on Ryotwar Lands.—The total assessment on Ryotwar lands including second-crop assessment and water-tax as compared with the previous fasli was as follows:—

	RS.
Fasli 1285	13,54,596
Fasli 1286	12,96,745
Decrease ...	57,851

19. Deductions.—The deductions made from the above gross demand have now to be noticed. They may be classed as follows:—

1. Waste remitted.
2. Other occasional remissions.
3. Fixed remissions.
4. Land and Village Cesses.
5. Miscellaneous remissions.

I will take them in the above order.

20. Waste remitted.—Of the lands under occupancy 586,255 acres assessed at Rupees 6,46,835 were left waste; out of this extent the assessment on 366,728 acres, amounting to Rupees 3,57,919, was remitted and the rest charged.

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The subjoined abstract compares the extent of waste charged and remitted in Faslis 1285 and 1286:—

—	Fasli 1286.						Fasli 1285.					
	Dry.		Wet.		Total.		Dry.		Wet.		Total.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Waste remitted ..	357,793	302,183	8,935	55,736	366,728	3,57,919	..	..	1,094	7,311	1,094	7,311
Waste charged ..	218,217	281,474	1,310	7,442	219,527	2,88,916	49,317	30,402	783	4,544	50,100	34,946

21. These very heavy remissions were rendered necessary on account of the great distress prevailing throughout the district consequent on the famine, and the Board in their Proceedings, No. 14, dated 3rd January 1877, sanctioned the grant of remissions in the case of dry lands. Remission of assessment on wet lands was granted strictly in accordance with Board's Standing Order on the subject; but in the case of dry lands there was some difference in the manner in which remission was granted. In some taluqs all dry waste was remitted (except mamul waste) no matter what were the circumstances of the ryot; while in other taluqs the settling officer made inquiries to ascertain whether the ryot was rich or poor and did not remit the Government dues even though the land was waste, if he thought that the ryot could well bear the loss. In my opinion the course last mentioned was the proper one to have adopted, as I do not see why rich men should be exempted from paying their ordinary dues merely because they have sustained some loss in an exceptional year. All that we undertook to do was to abstain from pressing our demands on those who could not pay or on those who, if they paid, would be put to great hardship. The Board, however, in their Proceedings No. 15, dated 4th January 1878, seem to think differently.

22. Other occasional Remissions.—The following table shows the items comprised under this head and the amount of them for Faslis 1285 and 1286:—

	Fasli 1285. RS.	Fasli 1286. RS.
1. Shavi or withered crops	676	1,53,554
2. Pany hoodthy	205	...
3. Payamaly	19	...
4. Tirvakammi	675	6,515
	1,575	1,50,869

The amount remitted for withered crops is very large, but it was unavoidable; with the exception of lands under wells or spring channels, there was a general failure of the dry crops throughout the district.

The 6,515 Rupees remitted under the head of Tirvakammi is the difference between the wet and dry assessment remitted in those cases where dry crops were raised on wet lands. This concession was permitted, and the ryots availed themselves of it to a considerable extent.

23. Fixed Remissions.—The following table shows the fixed remissions granted in this district in Faslis 1285 and 1286:—

	Fasli 1285. RS.	Fasli 1286. RS.
1. Taram Kammy, literally reduction of assessment	900	165
2. Kattugutta, or remissions on account of improvements effected on the land	1,398	439
3. Mukta Cowle, or remissions on account of reclamations of land	277	101
4. Seri, or deductions made from the assessment of certain lands held khas by pensioned Poligars of Markapur Taluq in accordance with the terms of their Sanads ..	45	26
5. Sagavati or same as Seri, but allowed on lands held by relatives of the pensioned Poligars	197	51
6. Cowle remissions	19	13
7. Remissions under Tope Rules	186	166
8. Dasabandam remissions granted for the maintenance of irrigation works	22	...
Total ...	3,044	961

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24. The items of remissions from 1st to 6th are confined to the taluqs of Cumbum and Markapur, which were transferred from the Cuddapah District. The cause of the amounts being less than in the previous year is that some of the lands entitled to these partial fixed remissions were left waste and the whole assessment was remitted as in the case of other lands. Item No. 6 was remission granted on a piece of land given away as village site to certain ryots of Banganapalli who wished to settle in the Koilkuntla Taluq, (*vide* Board's Proceedings, No. 3,223, dated 10th November 1874). The remission was in accordance with the terms of the cowle. The decrease of Rupees 20 in Item No. 7 is due to certain topes in the Ramalkota and Nandikotkur Taluqs having been charged with full assessment at the expiration of the period of twenty years. No Dasabandam remission (Item No. 8) was granted, as the lands entitled to it were left waste, and the whole assessment remitted as in the case of other lands.

25. Deductions on account of Land and Village-cess.—In four taluqs of the district, viz., Ramalkota, Nandikotkur, Nandial and Sirwell, when the settlement was originally made, the consolidated assessment consisted of the assessment proper, and also certain additions for land and village-cess at 2 per cent. on the assessment for the former and 6¼ per cent. for the latter. These sums are now deducted every year from the total beriz and credited to their respective funds. The amount deducted during the year as compared with that of Fasli 1285 is as follows:—

	Fasli 1285. RS.	Fasli 1286. RS.
Land-cess	13,096	10,881
Village-cess	40,920	29,435
Total...	54,016	40,316

The decrease under both heads is due partly to the decrease in the extent of the holdings and partly to the large remissions of assessment granted during the year.

26. Miscellaneous Remissions.—Under this head is shown a sum of Rupees 49 which is the assessment remitted on certain lands assigned in lieu of ready-money allowances in Nandial and Ramalkota Taluqs, but which lands have not yet been transferred to the Inam ayacut. This item will not appear in next year's accounts as the lands will have been by that time classed as Inam.

27. Net Ryotwar Demand exclusive of Miscellaneous Revenue.—After making the various deductions detailed in the preceding paragraphs we obtain the net Ryotwar demand exclusive of miscellaneous revenue. It is shown in the following statement and compared with the demand of Fasli 1285:—

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—	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	1,226,701	11,25,975	1,179,065	11,02,876	...	...	47,636	23,099
Wet	27,735	1,71,461	27,341	1,70,227	...	...	394	1,234
Total ...	1,254,436	12,97,436	1,206,406	12,73,103	...	...	48,030	24,333
Second Crop Assessment	...	29,663	...	18,551	...	...	...	11,112
Water-tax	...	27,497	...	5,091	...	...	...	22,406
Total ...	1,254,436	13,54,596	1,206,406	12,96,745	...	...	48,030	57,851
Deduct.								
Waste Remissions	...	7,311	...	3,57,919	...	3,50,608	...	...
Other Remissions	...	61,531	...	2,01,395	...	1,39,864	...	...
Total ...	...	68,842	...	5,59,314	...	4,90,472	...	...
Remainder ...	...	12,85,754	...	7,37,431	...	...	...	5,48,323

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28. Entire Land Revenue, including Jodi, Quit-rent, and Miscellaneous Revenue —Including the Jodi and Quit-rent on Shrotriem and Inam Villages and the Miscellaneous Revenue the entire Land Revenue of the year under review amounted to Rupees 9,04,868, being Rupees 5,84,902 less than that of Fasli 1285. The Jodi and Quit-rent on Shrotriem and Inam Villages was the same as in the previous year. The Miscellaneous Revenue amounted to Rupees 1,54,675 against 1,91,254 in the previous year. The subjoined statement exhibits the variations in the chief items composing the Miscellaneous Revenue:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.	Remarks.
	RS.	RS.	RS.	RS.	
1. Quit-rent	85,571	85,359	...	212	The decrease due to relinquishments.
2. Jodi	57,287	50,187	...	7,100	Decrease due to remissions of the Jodi on Inams burdened with liability to public service.
3. Cultivation not included in Jammabandy.	12,071	7,518	...	4,553	Decrease due to the late dates at which the Jammabandy was conducted.
4. Rent of Gardens, &c. ...	6,661	3,283	...	3,378	Decrease due to the failure of the rains.
5. Inam, Tirwajasti and Fasaljasti.	19,195	4,684	...	14,511	
6. Three-eighths of Assessment on escheated Inams transferred from Village Service Fund.	954	...	...	954	The whole assessment on relinquished and eschcated Service Inams is now credited to the Village Service Fund (Board's Standing Order VI of 1876.)
7. Process Fees	4,862	1,407	...	3,455	Decrease due to suspension of coercive processes during the year.
8. Other Items	4,653	2,237	...	2,416	
Total ...	1,91,254	1,54,675	...	36,579	

29. Average Assessment per Acre.—The average assessment per acre in the several taluqs of the district is given below:—

	Dry.			Wet.		
	RS.	A.	P.	RS.	A.	P.
Pattikonda	0	11	2	5	7	9
Ramalkotta	0	12	3	5	1	9
Nandikotkur	1	0	9	5	6	8
Nandial	1	1	8	5	14	6
Koilkuntla	1	5	6	7	6	10
Sirwell	1	3	5	5	11	0
Cumbum	0	13	9	7	1	3
Markapur	0	9	4	6	1	7

30. Cultivation of Special Products.—The subjoined table gives taluqwar particulars of the cultivation of sugar-cane, cotton, and indigo during the year under review as compared with Fasli 1285.

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	Sugar-cane.		Cotton.		Indigo.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Pattikonda	35	34	38,889	3,983	1,177	167
Ramalkotta...	19	13	26,560	4,036	3,308	645
Nandikotkur	...	1	20,932	3,576	6,738	3,620
Nandial	196	241	37,488	21,075	11,709	3,772
Koilkuntla	5	4	60,703	10,804	8,826	3,173
Sirwell	5	5	47,468	36,941	5,687	4,182
Cumbum	703	608	3,942	1,494	1,625	529
Markapur	...	...	8,148	3,117	1,566	363
Total ...	963	906	244,130	85,026	40,636	16,977
Government	714	628	137,754	49,423	26,352	11,345
Inam	249	278	106,376	35,603	14,284	5,632

The decrease in sugar-cane cultivation is small and calls for no remark. This product is cultivated chiefly in the Cumbum and Nandial Taluqs. The decrease under cotton and indigo is attributable solely to the adverse season.

31. Agricultural Statistics.—The usual statement showing the extent of land sown with different crops is submitted.

32. Extra Sources of Revenue—*Abkári.*—The Abkári demand for Fasli 1286 was Rupees 2,27,530, being the same as in the previous year as the farms were sold on the 1st April 1875 for three faslis. This is exclusive of Miscellaneous Revenue, amounting to Rupees 176.

33. *Earth-salt.*—The revenue from earth-salt is derived from license fees. In some taluqs the amount of these fees depends upon the outturn of salt, while in others there is a fixed fee for each moda irrespective of the quantity produced. The Board in their Proceedings No. 1,780, dated 9th September 1873, laid down a certain scale of fees to increase year by year until 1879 when they should reach the price of Rupees 1-13-0 per maund. The demand this year was Rupees 3,919 as against Rupees 5,227 in Fasli 1285. The cause of the decrease was that fewer modas were worked, the numbers being 869 in Fasli 1285 and 539 in Fasli 1286.

34. *Stamps.*—The revenue realized by the sale of stamps during Fasli 1286 amounted to Rupees 76,258 ; of this Rupees 47,269 were derived from Court Fee Stamps, and the rest from General and Non-judicial Stamps. The total revenue as compared with the previous fasli shows a decrease of Rupees 27,670. This is in all probability chiefly due to a decrease in litigation since the commencement of the famine.

35. *Income-tax.*—In addition to these sources of revenue there was a small demand of Rupees 2 on account of income-tax. This sum accrued on the interest of certain promissory notes which fell due when the income-tax was in force, but was only drawn in the fasli under review.

36. Entire Current Demand, Collection, and Balance under all Sources of Revenue.—The entire current demand, collection, and balance under all sources of revenue are exhibited in the subjoined tables :—

Items.	Current Demand.	Collections within Fasli.	Balance.	Subsequent Collections up to end of December 1877.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi on Shrotriem, &c.	12,762	576	12,186	2,666	9,520
Ryotwar	7,37,431	71,444	6,65,987	3,08,220	3,62,767
Miscellaneous	1,54,675	6,486	1,48,189	40,730	1,07,459
Total ...	9,04,868	78,506	8,26,362	3,46,616	4,79,746

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Items.		Current Demand.	Collections within Fasli.	Balance.	Subsequent Collections up to end of December 1877.	Balance.
		RS.	RS.	RS.	RS.	RS.
Abkári ...	Rents	2,27,530	75,692	1,51,838	46,071	1,05,767
	Miscellaneous ...	176	176	...	...	...
Earth-salt...		3,919	3,919	...	...	...
Stamps ...	Judicial	47,269	47,269	...	...	...
	Non-Judicial ...	28,989	28,989	...	...	...
Income-tax		2	2	...	...	...
Total ...		3,07,885	1,56,047	1,51,838	46,071	1,05,767
Grand Total ...		12,12,753	2,34,553	9,78,200	3,92,687	5,85,513

It will be seen from this statement that only about 19·34 per cent. of the demand was collected within the fasli, and that at the end of December there was still a large outstanding balance, amounting to Rupees 47·46 per cent., of the demand. I think the Board will admit that in this very exceptional year this result was unavoidable. Owing to the great pressure of famine work the time of all the officials was so fully taken up that the usual amount of care could not always be given to the ordinary Revenue work, consequently the settlement of the district was delayed and the demand was not known till after the close of the fasli. Moreover, there was a general suspension of all coercive process, and no attempts even were made to collect revenue due except from those who were known to be well able to pay. These causes will, I think, fully account for the very large balance outstanding.

37. The balance under the head of Abkári is very large. The circumstances under which the collections first fell off were explained to the Board in this office letter, dated 17th February 1877, No. 161. Subsequently, the Board directed that 50 per cent. of the Abkári kists of the last nine months of Fasli 1286 should be left uncollected. In accordance with this order, Rupees 1,23,762 have been collected up to the end of December, which is less than the amount directed to be collected by Rupees 18,444. I have since recommended in letter, No. 24, dated 11th January 1878, that a great portion of this balance be remitted.

38. Arrears, Demand, Collection, and Balance under all sources.—The subjoined statement exhibits the demand, collection, and balance of arrears under all sources, the collections within the fasli and those made subsequently up to the end of December being shown separately :—

Items.	Demand at beginning of Fasli 1286.	Collection within Fasli 1286.	Remission.	Balance at end of Fasli.	Subsequent Collection to the end of December.	Balance.			
						Recoverable and Doubtful.	Amount already sanctioned but not yet written off.	Irrecoverable now recommended to be written off	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Shrotriem Jodi	553	513	...	40	16	24	...	...	24
Ryotwar	21,784	12,370	2,403	7,011	...	4,114	881	2,016	7,011
Miscellaneous	12,091	6,931	1,375	3,785	...	2,442	820	523	3,785
Total ...	34,428	19,814	3,778	10,836	16	6,580	1,701	2,539	10,820
Abkári	19,858	19,858	...	...	...	...	...	...	...
Earth-salt	...	...	...	...	...	...	...	...	...
Income-tax	...	...	..	...	...	...	...	...	...
Total ..	54,286	39,672	3,778	10,836	16	6,580	1,701	2,539	10,820

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39. The arrear balance excluding collections and remissions at the end of the fasli was 10,836; of these Rupees 16 were collected up to the end of December. Of the remainder, Rupees 1,701 are arrears, remission of which has already been sanctioned, but which have not yet been written off the accounts. Rupees 6,560 are recoverable. The rest is reported to be irrecoverable for the following reasons: –

	RS	A.	P.
(1). Arrears of assessment and quit-rent remaining due after sale of lands	1,971	6	9
(2). Arrears of assessment and quit-rent on lands relinquished	245	9	5
(3). Improperly charged	135	14	8
(4). Amount twice charged	131	14	2
(5). Arrears due on lands taken up for distribution channels of the irrigation canal	46	13	4
(6). Assessment on lands rendered useless by an act of Government, by floods, &c.	5	6	0
Assessment on land found deficient on measurement ...	2	2	7
Total ...	2,539	2	11

40. I beg to recommend that the above amount may be written off the accounts as irrecoverable.

41. Comparative view of Collections, Current and Arrears.—The total collections within the fasli of the demand both current and arrears under all sources of Revenue amounted to Rupees 2,74,223 against Rupees 18,45,438 in the previous fasli as detailed in the annexed statement :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Current.	Arrears.	Total.	Current.	Arrears.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jodi on Shrotriem	12,209	166	12,375	576	513	1,089	..	11,286
Ryotwar	12,68,565	25,488	12,94,053	71,444	12,370	83,814	..	12,10,239
Miscellaneous	1,82,250	12,248	1,94,498	6,486	6,931	13,417	..	1,81,081
Total ..	14,63,024	37,902	15,00,926	78,506	19,814	98,320	..	14,02,606
Abkâri	2,07,792	26,941	2,34,733	75,868	19,858	95,726	..	1,39,007
Earth salt	5,227	624	5,851	3,919	..	3,919	..	1,932
Stamps	1,03,928	..	1,03,928	76,258	..	76,258	..	27,670
Income-tax	..	..	..	2	..	2	2	..
Total ..	3,16,947	27,565	3,44,512	1,56,047	19,858	1,75,905	2	1,68,609
Grand Total ..	17,79,971	65,467	18,45,438	2,34,553	39,672	2,74,225	2	15,71,215

42. Charges of Collection.—The charges of collection exclusive of the one-fifth debitable to "Law and Justice" amounted to Rupees 1,35,049 or 49·24 per cent. of the receipts against 7·54 per cent. in the previous year.

43. Coercive Processes.—Coercive process was employed this year to a very limited extent on account of the prevailing distress, and from February it was altogether suspended except in the case of those who were well able to pay. Processes were issued against 8,178 ryots for the recovery of arrears amounting to Rupees 1,08,481, but in only 1,081 instances was there any necessity for attachment of property, the amount involved being 17,605. Of this number 528 persons paid up the arrears, amounting to Rupees 11,210, before the day of sale. The property of the remaining number had to be sold and it realized Rupees 6,574.

44. Taluq and Village Accounts.—The taluq and village accounts do not seem to have been kept very satisfactorily during the year as would appear from the very great delay which took place in the submission of the Jamabandi accounts to the Huzur. The Treasury Deputy Collector was unable to inspect any Taluq Treasuries in the district during the fasli owing to the heavy work thrown upon him in consequence of the famine.

45. Madras Irrigation Canal.—The year under review was the first since the opening of the canal in which the revenue derived from it was sufficient to pay its working expenses. The extreme dryness of the season and the withering of all dry crops elsewhere gave an impetus to Canal Irrigation quite unprecedented. The extent irrigated with canal water in the year under review according to the Revenue Return (E) was 73,288 acres against 10,343 acres in the previous year and the revenue Rupees 1,92,881 against Rupees 38,013.

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46. Law Suits.—Law suits One suit was instituted against the Deputy Collector of Nandial by a Taluq Gumasta of Nandial to recover damages on account of a censure passed on him by the Deputy Collector in his official capacity. The defence of the suit was sanctioned by the Board in their Proceedings, dated 15th February 1877, No. 635, but the suit was withdrawn before it came on for hearing.

47. Acquisition of Lands by Public Servants.—No new lands were acquired by public servants in the district during the year under report.

48. Conduct of Public Servants.—The Huzur officials as a rule worked well, but the Tahsildars, Deputy Tahsildars, and many of their subordinates with a few honorable exceptions lamentably failed to afford that aid which Government had a right to expect from them in so great a crisis as that through which we have passed. The two Tahsildars who have done best service were Pundit Kristna Row of Ramalacota and Koka Narayanasawmy Naidu of Sirwell. The worst were Kullur Kristna Row of Cumbum, Kanchi Kristna Row of Nandial, and Betemchervu Subba Row of Patticonda. Raja Rutna Modelly, Deputy Collector of Peapalli Division, has rendered most excellent service to the State in every way.

49. As the Tahsildars of Nandial, Nundiootkur, and Markapur have failed to submit their quinquennial returns, though repeatedly called upon to render them, I have placed their pay under stoppage until they render them.

Kurnool,
31st January 1878.

(Signed) R. DAVIDSON,
Acting Collector.

Exd. J. W. Lewis.

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SETTLEMENT REPORT

OF

MADRAS.

I HAVE the honor to submit the Settlement Report of the Madras District for Fasli 1286, accompanied by the usual statements.

2. The rainfall during the fasli was slightly in excess of that of Fasli 1285 as shown below. There was hardly any water in the tanks in the early part of the fasli. Scarcity of drinking water was felt for some time, and it was not till May 1877, in which month there was very heavy rain, that prospects began to improve :—

Months.	Rainfall in Inches.		Months.	Rainfall in Inches.	
	Fasli 1285.	Fasli 1286.		Fasli 1285.	Fasli 1286.
July 1876	1·76	3·77	January 1877	·12	0·01
August "	7·04	3·00	February "	...	...
September "	4·60	3·26	March "	...	0·03
October "	6·47	1·04	April "	·71	...
November "	11·19	5·30	May "	1·19	21·27
December "	3·18	0·11	June "	3·10	2·36
			Total ...	39·36	40·15

3. As a necessary consequence of the unfavorable season the prices of all grains rose very high. The percentage of increase over those of Fasli 1285, which itself was a bad year, is shown below :—

—	Price per Garce.		
	Fasli 1285.	Fasli 1286.	Percentage Increase.
	RS.	RS.	
Paddy, 1st sort	162	240	48
Do. 2nd do.	154	228	48
Cholum...	215	360	68
Cumboo	213	314	47
Raggy	203	340	67
Horse-gram	255	380	49

4. Bad as Fasli 1285 was in a sanitary point of view the fasli under report was worse. Cholera, small-pox, fever, and dysentery were all prevalent to a serious extent, and the mortality was more than double that of the preceding fasli. The ratio of deaths per mille was eighty-four against thirty-seven in Fasli 1285.

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Diseases.	Number of Deaths in Fasli 1285.	Number of Deaths in Fasli 1286.
Cholera	1,899	6,252
Small-pox	250	5,817
Fever	2,284	3,912
Bowel-complaint	2,013	7,015
Other causes	8,301	10,540
Total	14,747	33,536

	Number of Births.
Fasli 1285	10,311
Do. 1286	12,778

5. The land revenue demand being settled at fixed rates of quit-rent and charged whether fields are cultivated or left waste it has not been usual in the Madras District to keep accounts of cultivation. The Curnams, however, record the approximate area of the cultivation of sugar-cane which is planted in the suburbs of Nungumbakum and Mylapore. The extent so cultivated in Fasli 1286 was 6½ Cawnies, assessed at Rupees 37, against 30 Cawnies, assessed at Rupees 162, cultivated in Fasli 1285. The large decrease is attributable to the scanty rainfall in the fasli under report. This does not, however, affect the revenue because, as already observed, no deduction is allowed for waste.

6. I shall now proceed to review briefly the Imperial revenue under each source during the fasli under report.

	RS.
Sale proceeds of withered branches and fallen trees on Government land	272
Commutation of Quit-rent	153
Total	425

	RS.
Shrotriem Jodi	193
Quit-rent	10,996
Ground-rent	2,722
Total	13,911

7. The total land revenue current demand, inclusive of Shrotriem Jodi, amounted to Rupees 78,014 against Rupees 78,437 in Fasli 1285. The decrease is mainly under the items marginally specified and calls for no explanation. Under Shrotriem Jodi there is an increase of Rupees 87-12-4 due to the re-imposition of the Jodi under the Board's Proceedings, No. 8,803, dated 13th October 1876, after it was ordered to be permanently written off under G.O., No. 570, dated 3rd May 1876. Of the current demand Rupees 64,103 were collected, leaving a balance of Rupees 13,911 distributed among the three heads marginally entered. The large balance is due to the prevalence of scarcity and high prices during the fasli under report in consequence of which land-owners found it hard to meet the Government demand. Rupees 4,796 of this balance have been collected since the close of the fasli, leaving on the 1st instant an uncollected balance of Rupees 9,115, for the early realization of which steps have been taken.

	RS.	A.	P.
Amount sanctioned in Board's Proceedings, No. 2,088, dated 16th August 1877	2,530	0	0
Deduct collections subsequent to Collector's recommendation for remission	55	0	0
	2,475	0	0
Amount remitted by the order of the Collector under G.O., No. 983, dated 13th September 1873	134	0	0
Total	2,609	0	0
Amount recommended in paragraph 9 of letter, No. 326, dated 18th October 1876	2,393	4	8
Deduct subsequent collection	31	4	9
Amount since written off under G.O., No. 983, dated 13th September 1873	22	4	10
Remainder	2,339	11	1

8. The arrear demand at the beginning of Fasli 1286 amounted to Rupees 24,013, of which Rupees 8,250 were collected during the year and Rupees 2,609 were remitted under the orders noted in the margin. Out of the remainder Rupees 724 were collected subsequent to the close of the fasli up to the 1st instant, thus leaving on that date an uncollected balance of Rupees 12,430. Of this sum Rupees 2,339-11-1 have been recommended to the Board to be written off the accounts in this office letter, No. 326, dated 18th October 1876 and a further sum of Rupees 1,989-13-3 is now found to be irrecoverable. I recommend its being also written off. The Fasliwar particulars for this amount are given in paragraph 23 of the Deputy Collector's report, a copy of which is as usual submitted herewith.

	RS.	A.	P.
1. Quit-rent of more than six years' standing which is uncollectable	1,582	0	5
2. Quit-rent for Fasli 1285 on land purchased by or belonging to Government	50	4	11
3. Quit-rent erroneously charged	27	7	0
4. Quit-rent on land taken for the South Indian Railway	36	11	6
5. Quit-rent on land purchased by Government at auction sales for arrears of revenue	247	4	2
6. Quit-rent collected but misappropriated by an Attender of the Quit-rent Department	46	1	3
Total	1,989	13	3

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9. The last item above calls for explanation. In 1875 it was discovered that the Attender attached to the Conicopillay of the Pursawakam Division had collected Rupees 17-1-0, but has misappropriated the amount. He was thereupon tried by the Deputy Collector under Regulation IX of 1822, convicted and find Rupees 20. Similar misappropriations having been subsequently found against the same Attender a case was entered against him in the Police Court and a warrant was issued for his apprehension. The man, however, absconded and has not since been heard of. The sum of Rupees 46-1-3 forms the total amount collected and misappropriated by him. The sum cannot be recovered and there is no use in retaining it further in the accounts. Since this case occurred Attenders have not been permitted to collect any Government dues as they do not deposit any security. The Quit-rent Curnams have been distinctly given to understand that they are not to permit their Attenders to collect money and that they will be held personally responsible for any sum which may be paid to their Attenders.

10. Deducting the amount above specified the net balance of the arrear demand amounts to Rupees 8,101,* a great portion of which is the accumulated demand on unknown localities, the identification of which has been considered unnecessary.—*Vide* G.O., No. 2,636, dated 4th September 1877. The remainder is in course of collection and several pieces of land on which the arrears are due have been attached.

	RS.
* Recoverable	1,030
Doubtful	7,071
Total ..	8,101

11. The accompanying Statement No. 8 shows the extent to which coercive processes were resorted to during Fasli 1286: 26,717 notices demanding payment of Rupees 69,425-5-7 were issued; of these 8,005 were second demands ordering the distraint of personal property to the value of Rupees 25,615. The actual value, however, which was distrained was only Rupees 1,471 and only 114 Rupees worth of property was sold. The value of land attached for arrears of revenue was Rupees 1,12,099, of which only property to the estimated value of Rupees 2 635 was sold, the amount realized being Rupees 2,319. In all the remaining cases the property distrained or attached was released owing to payment of arrears before the date fixed for the sale.

12. In the fasli under report demands were received under Act II of 1864 from four districts for the collection of arrears due in those districts from defaulters resident in Madras. Rupees 9,142-2-8 were collected and remitted to the respective Collectors.

Chingleput, North Arcot, Salem, and Godavery.

13. Excise on Spirits and Drugs.—The demand, collection, and balance under this head is shown below compared with those of Fasli 1285. The increase in the revenue during Fasli 1286 is due to the larger demand for consumption owing to the briskness of the labor market in consequence of the unprecedentedly heavy grain traffic:—

——		Fasli 1285.	Fasli 1286.
		RS.	RS.
Demand.	Current	11,60,377	11,97,102
	Arrears	9,499	10,634
	Total ...	11,69,876	12,07,736
Collection..	Current	11,50,074	11,53,682
	Arrears	9.168	10,268
	Total ...	11,59,242	11,63,950
Remission		...	2,759
	Total ...	11,59,242	11,66,709
Balance.	Current	10,303	40,669
	Arrears	331	358
	Total ...	10,634	41,027

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14. The subjoined comparative abstract shows the current demand under each item of the Abkári revenue :—

—		Fasli 1285.	Fasli 1286.
		RS.	RS.
Colombo Arrack		4,59,158	4,94,240
Puttai Arrack..	Inside	2,47,763	2,79,675
	Outside	1,26,241	91,250
Toddy	Inside	2,42,167	2,42,703
	Outside	80,676	81,894
Miscellaneous		4,372	7,340
Total ...		11,60,377	11,97,102

15. The uncollected balance at the end of Fasli 1286 amounted to Rupees 41,027, of which 358 Rupees appertain to arrears and have been recommended to be written off the accounts—*vide* paragraph 15 of this office letter, No. 326, dated 18th October 1876. The remaining sum of Rupees 40,669 is distributed as shown below:—

	RS.
Inside arrack-shops...	16,974
Outside godowns	19,247
Toddy	4,448
Total ...	40,669

With regard to the arrears standing against the inside arrack-shops, a report based upon the individual circumstances of each shopkeeper in arrears has been submitted to the Board of Revenue in this office letter, No. 272, dated 2nd October 1877. The arrears against the late Renter of the outside godowns have been partly adjusted from the security money deposited by him. Rupees 7,424 remain uncollected and the Deputy Collector has been directed to realise the amount from the Renter without delay. The arrears against the toddy-shops have since the close of the fasli been adjusted from the shopkeepers' deposits which more than covered the amounts due.

16. I have dwelt at length on the administration of the Abkári Department during Fasli 1285 in my letter to the Board, No. 252, dated 6th September 1877. I will therefore simply refer the Board to that paper for further particulars regarding the Abkári revenue.

17. SEA CUSTOMS.—The revenue under this head during the fasli under report amounted to Rupees 14,30,754, which is Rupees 1,94,061 less than that of Fasli 1285. This decrease is attributable partly to a decrease in the imports of cotton, twist, and yarn, cotton piece-goods, gold and silver lace and thread, metals and malt liquor, and partly to the abolition of the export duty on hides and skins under the Tariff Act XVI of 1875.

	RS.
Fasli 1285	16,24,815
Do. 1286	14,30,754
	1,94,061

18. SALT.—The customs duty on imported salt is under the Board's orders shown as salt revenue. The amount so collected during Fasli 1286 was Rupees 262 against Rupees 378 in the preceding fasli. The salt imported is mainly from the United Kingdom.

19. STAMPS.—The revenue under this head during Fasli 1286 amounted to Rupees 3,44,522 against Rupees 3,29,484 in Fasli 1285. The increase is chiefly under Court Fee stamps and is attributed by the Deputy Collector to the fees for the institution of suits before the High Court having been raised.

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20. A comparative detailed table of the Stamp revenue in Faslis 1285 and 1286 is appended with reference to paragraph 15 of the Board's Proceedings, No. 2,467, dated 29th May 1877 :—

Items.	Fasli 1286.	Fasli 1285.	Difference. Increase.	Difference. Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Court Fees.				
Impressed Paper	....	21 0 0	....	21 0 0
Labels	2,44,832 8 0	2,28,034 4 0	16,798 4 0	....
Total ..	2,44,832 8 0	2,28,055 4 0	16,798 4 0	21 0 0
Stamps, Non-Judicial.				
Stamped Papers	42,456 8 0	42,865 7 0	....	408 15 0
Bills of Exchange	10,781 9 0	11,740 8 0	....	958 15 0
Do. of Lading	653 4 0	519 0 0	134 4 0	....
Adhesive Revenue Stamps..	20,562 8 0	18,907 14 0	1,654 10 0	....
Foreign Bill Stamps	19,379 15 0	18,821 10 0	558 5 0	....
Transfer Stamps	2,727 8 0	3,199 12 0	.. .. ..	472 4 0
Total ..	96,561 4 0	96,054 3 0	2,347 3 0	1,840 2 0
Stamp Duty { By Collector	2,042 6 0	3,232 0 0	....	1,189 10 0
Stamp Duty { By Court	49 2 0	80 15 0	....	31 13 0
Extra Revenue.				
Penalties { By Collector	490 14 0	552 3 0	....	61 5 0
Penalties { By Court	515 10 0	1,469 7 0	....	953 13 0
Adjudication Fee	30 0 0	40 0 0	....	10 0 0
Fee for attesting Power of Attorney	1 0 0	....	1 0 0	.....
Total ..	3,129 0 0	5,374 9 0	1 0 0	2,246 9 0
Grand Total ..	3,44,522 12 0	3,29,484 0 0	19,146 7 0	4,107 11 0

21. The following comparative abstract, the gross collections and charges under each source of revenue reviewed in the foregoing paragraphs, and the ratio per cent. which the charges bear to the receipts :—

—	Fasli 1286. Collection.	Fasli 1286. Charges.	Fasli 1286. Precentage.	Fasli 1285. Collection.	Fasli 1285. Charges.	Fasli 1285. Percentage.
	RS.	RS.		RS.	RS.	
Land Revenue	72,353	29,092	32·45	78,971	28,329	35·66
Abkari	11,63,950	2,27,860	19·57	11,59,242	1,88,211	16·23
Sea Customs	14,30,754	91,562	6·4	16,24,815	94,971	5·84
Salt	262	..	...	378	..	..
Stamps	3,44,522	7,423	2·15	3,29,482	7,640	2·32
Total ..	30,11,841	3,55,937	11·81	31,92,888	3,19,151	9·96

Madras,
13th October 1877.

(Signed) R. J. MELVILLE,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit the Annual Settlement Report on the Revenues of the Madras Taluq for Fasli year 1286 with the usual statements.

2. The rain-fall in the taluq noted below is taken from the Meteorological statements published by the Government Astronomer in the *Fort St. George Gazette*, and as compared with the previous year the fall of rain in Fasli 1286 was more by ·79 inches. The tanks in Madras had not, however, much supply of water, and the year under report has been one of undue and exceptional severity :—

Months.	Fasli 1285.	Fasli 1286.	Months.	Fasli 1285.	Fasli 1286.
	INCHES.	INCHES.		INCHES.	INCHES.
July 1876	1·76	3·77	January 1877	0·12	0·01
August "	7·04	3·00	February "	...	...
September "	4·60	3·26	March "	...	0·03
October "	6 47	1·04	April "	0·71	...
November "	11·19	5·30	May "	1·19	21·27
December "	3·18	0·11	June "	3·10	2·36
			Total ...	39·36	40·15
			Excess in Fasli 1286 ...	..	0·79

3. The number of tanks and villages in the taluq was the same as in previous years.

4. The sanitary condition of the taluq during the year has not been as good as it should be, but considering the great famine which prevailed throughout the year it is a wonder that the health of the taluq has not been worse than it was. Cholera, dysentery, small-pox, and fever broke out from time to time in the crowded parts of the taluq, but they have been put down by the humane arrangements of Government as fast as they appeared.

5. Fasli 1286 has made itself memorable by the great famine which occurred in it. The severities and the unprecedentedly long duration of it have been already made the subjects of comment in the annals of Madras. The north-east monsoon in October and the beneficial influence of the south-west monsoon in June, July, and August have failed and cultivation altogether stopped. Myriads of poor people with families deserted their houses in the mofussil and flocked into Madras to receive support from Government and from the alms-houses opened by the affluent portion of the Hindoo community. Drinking water commenced to fail and every street in Madras presented melancholy scenes of suffering and starvation. The outburst of rain in May was a great relief so far as drinking water was concerned, but it did not alleviate the miserable condition of the country brought about by the total failure of rain in the previous months. Relief was granted everywhere to the suffering portion of the population and gratuitous relief was systematized, and the hungry and starving were searched out and food was given them. Bad as the season was the revenue of the Madras Taluq did not suffer in the least owing to the peculiar system of land tenure prevailing in Madras. The lands are permanently assessed under grants and certificates, and the land tax which is very light is collected to whatever use the land is put, and I am not far off the mark when I say that the burden of land tax in Madras does not press much upon landholders as a class.

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6. The average bazaar prices of principal grains are given in Statement No. 2 under the several heads therein provided, and it is a noteworthy fact that prices of grains have risen considerably, and in some cases to 100 per cent. by reason of the famine caused by the scarcity of rain during the year.

7. Sugar-cane was cultivated in Mylapore and Nungumbaukam villages. The extent of land taken up for this purpose in Fasli 1286 was Cawnies 6, Grounds 15, and 505 Square feet bearing an annual quit-rent of Rupees 37-3-8 against Cawnies 30, Grounds 11, and 1,915 Square feet with an annual quit-rent of Rupees 162-0-2 in the previous year. The decrease in extent is great and it is attributable to the want of grain and the dried up condition of the soil. The variation in extent does not, however, affect the revenue as the quit-rent charged on the lands is always collected whether it is cultivated with sugar-cane or any other crop, or left waste.

8. Indigo and cotton are not at all cultivated in the Madras District.

9. Subjoined is a statement showing the demand and collection in Fasli 1286 under the head Land Revenue, Miscellaneous, and it shows a net increase of Rupees 541-5-6 in demand and a net decrease of Rupees 6,618-6-9 in collection.

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STATEMENT of Demand and Collections in Fasli 1286 compared with Fasli 1285 under the head "Land Revenue, Miscellaneous," in the Madras District.

Items.	Demand.				Collections.			
	Fasli 1286.	Fasli 1285.	Increase.	Decrease.	Fasli 1286.	Fasli 1285.	Increase.	Decrease.
Land Revenue.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Shrotriem Jodi	192 12 4	105 0 0	87 12 4	...	...	140 0 0	...	140 0 0
2. Quit-rent	67,440 0 0	67,393 12 3	46 3 9	...	63,598 11 0	67,303 12 10	...	3,705 1 10
3. Ground rent	5,305 8 11	5,499 9 2	...	194 0 3	3,678 0 7	6,088 10 11	...	2,410 10 4
4. Certificate Fees	4,603 11 10	4,293 0 0	310 11 10	...	4,603 11 10	4,293 0 0	310 11 10	...
5. Revenue process fees ...	357 3 10	653 1 9	...	295 13 11	357 3 10	653 1 9	...	295 13 11
6. Collections after fixing demand.	35 0 0	5 10 0	29 6 0	...	35 0 0	5 10 0	29 6 0	...
7. Excess collections	0 3 2	0 6 6	...	0 3 4	0 3 2	0 6 6	...	0 3 4
8. Sale of survey plans ...	2 15 1	0 11 4	2 3 9	...	2 15 1	0 11 4	2 3 9	...
9. Sums collected out of amounts recommended for remission.	1 0 0	12 12 0	...	11 12 0	1 0 0	12 12 0	...	11 12 0
10. Rents of Tamarind trees on Government lands.	4 8 0	2 12 0	1 12 0	...	4 8 0	2 12 0	1 12 0	...
11. Sale proceeds of withered and fallen trees on Government lands.	22 7 0	294 12 0	...	272 5 0	22 7 0	294 12 0	...	272 5 0
12. Commutation of Quit-rent.	13 10 9	166 4 8	...	152 9 11	13 10 9	166 4 8	...	152 9 11
13. Water-rate	9 4 0	9 4 0	...	...	9 4 0	9 4 0	...	...
14. Grazing rate	26 0 0	...	26 0 0	...	26 0 0	...	26 0 0	...
Total ...	78,014 4 11	78,436 15 8	504 1 8	926 12 5	72,352 11 3	78,971 2 0	370 1 7	6,988 8 4
Net Decrease ...	...	...	...	422 10 9	...	...	...	6,618 6 9

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10. The increase of demand under the head Shrotriem Jodi is owing to the reimposition of Jodi on Termateswarampettah under G.O., No. 1,439, of 7th October 1876, which was remitted under G.O., No. 570, of 3rd May 1876, in consequence of a portion of Shrotriem lands having been taken for widening the Pycroft's road, and for the improvement of Prince of Arcot's palace. It was ascertained that the appropriation of land for public purposes entailed a permanent loss of revenue to the Shrotriem Pagoda, and the Jodi had therefore been remitted. The Municipality, however, being found to be the proper department to make good the permanent loss of revenue the Jodi was reimposed and the Shrotriemdar ordered to recover his loss from the Municipality.

11. The increase under quit-rent in demand is but nominal, as it is nothing more than the quit-rent of Fasli 1287 paid in advance in Fasli 1286 by some of the landholders in Madras.

12. The demand under ground rent shows a decrease of Rupees 194, and it is due to a portion of Government land leased for the storage of timber being relinquished in consequence of its too close a proximity to Commissariat mule stables and to godowns built in connection with Harbour works.

13. The increase of Rupees 311 under certificate fees is due to a large number of certificates for lands having been issued during the year than those in Fasli 1285.

14. The revenue process service fee shows a decrease of Rupees 296, being due to the remissions made in fees in extremely poor cases, the number of which has largely increased on account of famine.

15. The decrease under the head sale proceeds of trees on Government lands, viz, Rupees 272, is owing to the non-growth of trees on account of the drought which prevailed in the fasli under report.

16. The item "Commutation of quit-rent" also shows a decrease, and it is due perhaps to the inability on the part of land and house owners to commute the quit-rent by payment of 25 years' annual tax in a lump sum as the year was not propitious.

17. Water-rate remains the same in Fasli 1286 as in Fasli 1285.

18. The re-appearance of the item grazing rent in this year is owing to a large block of waste land in Adyar having been leased out for cattle grazing.

19. The variation in other items are trifling and call for no remarks.

20. *Collections.*—Of the net decrease of Rupees 6,618 under the head of collections Rupees 6,116 occur in the items noted in the margin. This is due to the great famine which prevailed throughout the year, and to the unnavigable condition of Cochrane's canal during the greater part of the year.

	RS.
Quit-rent	3,705
Ground rent	2,411
Total	6,116

21. Of the land revenue current demand of Rupees 78,014-4-11, Rupees 64,103-5-3 were collected within the fasli, leaving a balance of Rupees 13,910-15-8 at the end of fasli as detailed in the subjoined table. The above balance is distributed under three items as in the margin. The subsequent collections up to September last has reduced it to Rs. 9,114-15-10.

	RS.	A.	P.
Shrotriem Jodi	192	12	4
Quit-rent	10,995	9	8
Ground rent	2,722	9	8

Items.	Demand. RS.	A.	P.	Collection. RS.	A.	P.	Balance. RS.	A.	P.
1. Shrotriem Jodi	192	12	4	...			192	12	4
2. Quit-rent	67,440	0	0	56,444	6	4	10,995	9	8
3. Ground rent	5,305	8	11	2,582	15	3	2,722	9	8
4. Certificate fees	4,603	11	10	4,603	11	10	...		
5. Revenue process fees	357	3	10	357	3	10	...		
6. Collections after fixing demand	35	0	0	35	0	0	...		
7. Excess collections	0	3	2	0	3	2	...		
8. Sale of Survey plans	2	15	1	2	15	1	...		
9. Sums collected out of amounts recommended for remission	1	0	0	1	0	0	...		
10. Rents of Tamarind trees	4	8	0	4	8	0	...		
11. Sale proceeds of withered and fallen trees on Government lands	22	7	0	22	7	0	...		
12. Commutation of quit-rent	13	10	9	13	10	9	...		
13. Water-rate	9	4	0	9	4	0	...		
14. Grazing rent	26	0	0	26	0	0	...		
Total	78,014	4	11	64,103	5	3	13,910	15	8
Deduct collections from 1st July to 30th September 1877.	...			...			4,795	15	10
Net Balance	...			...			9,114	15	10

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22. The old arrears at the beginning of the Fasli 1286 amounted to Rupees 24,013, of which Rupees 8,250 were collected and Rupees 2,609 remitted within the fasli—*Vide* G.O., dated 5th July 1876 ... .

	RS.	A.	P.
the fasli—*Vide* G.O., dated 5th July 1876 ...	2,475	4	11
Collector's Official Memorandum, dated 10th November 1876, No. 957 ...	133	13	0
Total ...	2,609	1	11

There remained a balance at the end of the fasli of Rupees 13,154. Of this Rupees 2,393-4-8 were recommended for remission in the report for Fasli 1285, leaving Rupees 10,761 to be accounted for; for the collection of a greater portion of these arrears attachment have already been made.

23. Great exertions are being made to recover this balance of old arrears, and a portion thereof, amounting to Rupees 1,989-13-3, being irrecoverable for the reasons given below. I recommend its remission. This sum is made up of various items, and they are shown in detail in the accompanying statement:—

STATEMENT of Old Revenue Arrears recommended for remission.

Items.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Quit-rent of more than six years' standing, the collection of which is barred by Act XII of 1851 ..	1,582 0 5	..	..	..	..	1,582 0 5
2. Quit-rent on Bungalow property in Mylapore purchased by Government for the office of the Inspector-General of Police	..	..	..	..	46 6 10	46 6 10
3. Quit-rent on land erroneously charged, the land being taken for Pycroft's road and Prince of Arcot's palace	..	3 12 0	3 12 0	3 12 0	3 12 0	15 0 0
4. Quit-rent doubly charged in Pursawakam	..	..	..	..	2 10 0	2 10 0
5. Quit-rent doubly charged in Egmore	..	..	9 13 0	..	..	9 13 0
6. Quit-rent charged by mistake in Egmore on a piece of land belonging to Government	..	..	..	..	3 14 1	3 14 1
7. Quit-rent misappropriated by convicted Attender in Pursawakam.	..	..	1 8 6	44 8 9	..	46 1 3
8. Quit-rent on lands in Egmore taken for South Indian Railway Company	..	..	..	36 11 6	..	36 11 6
9. Quit-rent on lands bought by Government in auction held for arrears of revenue in Mylapore, Pursawakam, and Tondiarpett..	..	18 3 3	20 1 2	24 9 4	184 6 5	247 4 2
Total ..	1,582 0 5	21 15 3	35 2 8	109 9 7	241 1 4	1,989 13 3

24. Item 1 needs no explanation. Item 2 is the lodge property privately purchased by Government for the use of the office of the Inspector-General of Police, and the quit-rent thereon was ordered to be written off in your Official Memorandum, No. 970, of 29th September 1876. Item 3 is the quit-rent on lands taken up by the Municipality and Government for widening Pycroft's road and the improvement of the Prince of Arcot's palace. The demands remained uncancelled and the mistake has been out and now rectified. Items 4, 5, and 6 call for no remarks.

25. Item 7 is the sum total of quit-rent in Pursawakam collected by late Attender Appaji and misappropriated by him. The man was first tried under Regulation IX of 1822 and convicted and fined; but the misappropriations being subsequently found to be in more than one case a warrant was issued against him by the Police Magistrate, and the man has absconded and is still not found. The Attender is not required to give security under the rules, and the sum misappropriated by him has therefore to be written off the accounts. Item 8 is the quit-rent on lands taken up for the South Indian Railway Company in Egmore. The sum stood in the books uncancelled by mistake and it is now rectified. Item 9 explains itself and needs no comment.

26. Deducting therefore the total of these items from the balance of Rupees 10,760-12-9 there is left a net balance of Rupees 8,770-15-6 to be accounted for.

27. This sum is the accumulated arrears of four fasli years, from 1282 to 1285, and a large share of this is due on unknown localities, the identification of which was deemed unnecessary in G.O., No. 2,636, dated 4th September 1877. No pains are spared to recover the remainder, and already several pieces of land on which the arrears of revenue are due are placed under attachment.

28. In the fasli under report 26,717 notices, demanding Rupees 69,425-5-7, were served, warning the defaulters to pay up the arrears; 8,005 warrants or second demands were issued

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ordering the distraint of personal property to the extent of Rupees 25,614-15-5. Personal property in eighty-two cases to the value of Rupees 1,471-3-10 was distrained, and of them property to the value of Rupees 114-6-6 in fourteen cases was sold in auction. The rest of the property was cleared on payment of arrears before the dates fixed for its sale.

29. Fifth demands, or order for the attachment of real property, were issued in 1,035 cases to recover Rupees 6,099-9-6, and lands of the estimated value of Rupees 1,12,099 were attached. Properties were sold in eighty-nine cases. Government purchased lands in twenty-one cases of the estimated value of Rupees 983 for the nominal value of 21 Rupees, and in the remaining sixty-eight cases of the estimated value of Rupees 1,652; the sales realized Rupees 2,318-8-0. The rest of the attached property was redeemed by the owners paying the arrears of revenue due on the lands before the dates fixed for sale.

30. In the fasli under report demands were also received under Act II of 1864 from the districts noted in the margin for the collection of arrears due in these districts from defaulters residing in Madras, and Rupees 9,142-2-8 were collected and remitted to the respective collectors.

Chingleput, North Arcot, Salem, and Godavery.

31. *Stamping Weights and Measures.*—The collections during Fasli 1286 amounted to Rupees 2,726-15-0, being Rupees 491-14-0 less than the collections in Fasli 1285. The decrease is owing to the uniform rate of one anna fee levied on all materials brought for testing and stamping under Revenue Board's Order, No. 2,145, dated 21st August 1876, in lieu of the old rates of two annas a piece on new materials and of one anna a piece on old ones.

32. The charges of this department in the year amounted to Rupees 1,177 on account of fixed establishment and Rupees 26-1-0 on account of contingencies, leaving a balance of Rupees 1,523-14-0 in favor of Government.

33. The statement subjoined shows the work done in this department during the year under report compared with that in the previous fasli :—

Particulars.	Fasli 1286.	Fasli 1285.	Increase.	Decrease.
Number of bazaars that presented weights and measures	7,195	7,478	...	283
Number of weights and measures stamped	42,626	46,320	...	3,694
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fees collected	2,726 15 0	3,218 13 0	..	491 14 0

34. *Stamps.*—The revenue under this head amounted to Rupees 3,41,394, and exhibits an increase of Rupees 16,089 in Fasli 1286 compared with the revenue of the previous year. The annexed statement prepared in the form prescribed in Revenue Board's Proceedings, No. 2,467, of 29th May 1877, shows the revenue of the two faslies side by side.

35. The increase is perceptibly large and comes nearly entirely under Court Fee stamps, and this is explained by the fees in the institution of suits before the High Court having been raised. Under Non-Judicial stamps there is also a slight increase, but it is so small as not to require any explanation.

Items.	Fasli 1286.	Fasli 1285.	Difference.	
			Increase.	Decrease.
Court Fees.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Impressed paper	...	21 0 0	...	21 0 0
Labels	2,44,832 8 0	2,28,034 4 0	16,798 4 0	...
Total Court Fees ...	2,44,832 8 0	2,28,055 4 0	16,777 4 0	...
Non-Judicial Fees.				
Stamped papers	42,456 8 0	42,860 7 0	...	408 15 0
Bills of Exchange	10,781 9 0	11,740 8 0	...	958 15 0
Do. lading	653 4 0	519 0 0	134 4 0	...
Adhesive Revenue stamps	20,562 8 0	18,907 14 0	1,654 10 0	...
Foreign Bill stamps	19,879 15 0	18,321 10 0	558 5 0	...
Transfer stamps	2,727 8 0	3,199 12 0	.	472 4 0
Total Non-Judicial ...	96,561 4 0	96,054 3 0	507 1 0	...
Miscellaneous.				
Duty on unstamped paper	...	0 8 0	...	0 8 0
Duty on insufficiently stamped paper	...	57 6 0	...	57 6 0
Penalty levied	...	1,137 9 0	...	1,137 9 0
Total Miscellaneous ...	...	1,195 7 0	...	1,195 7 0
Grand Total ...	3,41,393 12 0	3,25,304 14 0	16,088 14 0	

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36. *Abkári.*—A separate report on this department was forwarded in my letter, No. 1,394, of 24th August 1877, but I think it necessary to give a brief summary in this report of the working of this branch of Government service.

Excise on Spirits and Drugs.—The demand under this head amounted to Rupees 11,97,102, or Rupees 36,725 more than the revenue of Fasli 1285 as detailed below:—

———		Fasli 1285.	Fasli 1286.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Arrack ...	Colombo	4,59,158	4,94,240	35,082	...
	Pattai, Inside	2,47,763	2,79,675	31,912	...
	Do. Outside	1,26,241	91,250	...	34,991
Toddy ...	Inside...	2,42,167	2,42,703	536	...
	Outside	80,676	81,894	1,218	...
	Miscellaneous	4,372	7,340	2,968	...
	Total ...	11,60,377	11,97,102	36,725	...

Including the arrears at the beginning of the year the entire demand would be Rupees 12,07,736. Of this, Rupees 11,63,950 were collected within the year, and Rupees 2,760 remitted under the sanction of the Board, leaving a balance of Rupees 41,026 at the end of the fasli. Rupees 357-9-2 of this amount appertains to the previous fasli, while the remainder forms the current balance of the year as under:—

Board's Proceedings, dated 16th August 1876, No. 2,088.
" " " 1st December " No. 3,027.

		RS.	A.	P.
1.	Puttai, Inside	5,643	4	6
2.	Do. Outside...	19,246	14	0
3.	Colombo	11,331	1	11
4.	Toddy	4,447	8	5
	Total ...	40,668	12	10

As regards the arrears against the Arrack shops in the inside limits I have already submitted a report under date the 24th September 1877, No. 1,547. Of the arrears against outside renter only Rupees 7,424 now remain uncollected, while the remainder have been adjusted from his deposit amount.

37. Besides the sources of revenue mentioned in this report there are others, such as postage and telegraph labels, rents of Government buildings, rents of trees on tank beds and bund and the like; but as they are all credited to heads other than those mentioned in the Demand, Collections and Balance statement, such as Government of India, Department of Public Works, and Provincial and Miscellaneous Services they are not treated of here.

38. It is usual to conclude this report with a brief note as to the conduct and efficiency of several heads of departments in this office. As I joined the office after the expiry of the fasli to which this report relates I can only say that I have seen nothing to prevent me to endorse the good opinion which Mr. Cundasami Mudeliyar has already recorded in the last year's report in respect of the officials named in the margin.

N. Pragasa Mudeliyar, Abkári Superintendent.
C. Ramiah Garu, Tahsildar.
N. Narayanasami Nayadu, Registrar.

(Signed) C. KALYANASUNDRAM CHETTY,
Acting Deputy Collector.

(True Copy.)

MADRAS DEPUTY COLLECTOR'S OFFICE,
10th October 1877.

(Signed) R. J. MELVILLE,
Collector of Madras.

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SETTLEMENT REPORT

OF

CHINGLEPUT.

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I HAVE the honor to submit the Jamabundi Report for Fasli 1286, together with the prescribed statements.

2. STATEMENT No. 1.—Of the three taluqs in the Principal Division, Ponneri was settled by myself, Sydapet by Mr. Jones, the General Deputy Collector, and Trivalore by the Temporary Deputy Collector who was in charge of that taluq prior to his being placed on famine duty; Mr. McCarthy, the Sub-Collector, settled two of the taluqs in the Sub-division, viz., Conjeveram and Madrantacum; while Chingleput, which was last settled by the Collector in 1872, was settled by me.

3. The settlement was conducted in all cases at two or more places within the limits of each taluq, and every facility was afforded to such of the ryots as were disposed to attend the Jamabundi. The average time occupied in each taluq was seventeen days. Grave difficulty was experienced in procuring the attendance of many of the Curnams to prepare the accounts who had left their homes to obtain work elsewhere, having no emoluments in their villages owing to large remissions granted on account of the bad season, and almost total failure of cultivation.

4. The number of villages under the various tenures remains the same as last year.

5. PUTTAS.—The total number of Ryotwar puttas this year was 61,893 against 60,959 last year, showing an increase of 934. The number of new puttas issued this year was 2,436. In 57,408 puttas, the beriz was different from last year; and in 11,626 cases, puttas were produced and alterations made, while in 45,782 instances, the holders did not come forward and produce them. In 2,049 puttas, no change was needed.

6. SEASON.—The season this famine year was—it is needless to say—exceptionally bad, and contrasted most unfavorably even with the one preceding. The total registered rainfall was 21·61 inches as shown in the margin, against 28·27 inches of the previous year, and an average of about 44. As a consequence of such an inadequate fall, the tanks in the district received a very insufficient supply; and in some cases, none at all. There were no freshes in any of the rivers; and the supply therefore failed even in the larger tanks like Red Hills, Madrantakum, Sholaveram, Chembrambakum, Uttrumalloor, &c., and with the exception of the two first, the rest were dry during the best part of the year, the result being very large remissions for waste, shavi and short crop. When water failed, special

April	1876.	·26
May	„	·8
June	„	2·43
July	„	3·9
August	„	2·94
September	„	5·48
October	„	·42
November	„	4·86
December	„	..
January	1877.	·15
February	„	..
March	„	·27
	Total ..	21·61

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permission was granted to raise dry crops in wet lands paying only appropriate punjah assessment and also to cultivate the beds of tanks, subject to certain restrictions. Both these privileges were made known to the ryots as widely as possible; and they readily availed themselves of the same to a considerable extent.

7. PUBLIC HEALTH.—Public health has been decidedly bad. Cholera prevailed all over the district; and, in some places, it was very virulent, the mortality being proportionately heavy. Fever, small-pox, and dysentery also prevailed to a greater extent this year than in the last; and this increase of epidemics was due chiefly to two successive bad seasons and failure of water-supply in the district. The death-rate among cattle, however, shows a decrease this year as compared with that of the preceding one; and the result is attributable, I think, to the milder nature of diseases such as murrain, diarrhœa, &c., which were virulent in the preceding year.

8. PRICES, STATEMENT No. 2.—The prices of all food-grains, without exception, were again higher this year, owing to the unfavorable season. The average price of 1st and 2nd-sort paddy per garce was Rupees 257 or 59 per cent. more than the commutation rate, and Rupees 108 or 72 per cent. over those of last year. On the ten years' average, the prices this year indicate a rise of 36 per cent. or Rupees 93 per garce. The appended abstract gives the prices of agricultural products in a comparative form:—

Grains.	Average price for ten years from Fasli 1276 to 1285.	Fasli 1285.	Fasli 1286.	Increase or decrease in Fasli 1286 as compared with the average.	Percentage.	Increase or decrease in Fasli 1285 as compared with Fasli 1286.	Percentage.
	RS.	RS.	RS	RS.		RS	
Paddy, 1st sort, per garce.	172	155	263	91	35	108	41
Do 2nd do.	156	144	251	95	38	107	42
Cholum..	238	249	361	123	34	112	31
Cumboo	206	187	318	112	35	131	41
Ragi	212	206	356	144	40	150	42
Horse-gram	286	263	418	132	31	155	37

9. RYOTS' HOLDINGS, STATEMENT No. 3, ENCLOSURE A.—The ryots' holdings, after deducting lands given up and adding those taken up on darkast during the year, amounted to Acres 521,035 assessed at Rupees 13,54,265, showing a net increase of Acres 6,319 bearing an assessment of Rupees 11,759, caused by the larger extent of lands taken up afresh in anticipation of rain; the profits of cultivation, if successful, being very large, owing to the prices ruling.

Fasil.	Acres.	Assessment.
		RS.
1285	14,189	23,325
1286	5,073	7,343
Decrease ..	9,116	15,982

10. LANDS RELINQUISHED.—The extent of land actually relinquished this year, as compared with the last, shows a decrease of Acres 9,116 assessed at Rupees 15,982, as shown in the margin; and this is owing to the ryots having entertained hopes up to August that the season might turn out favorable.

11. The annexed abstract shows the ryots' holdings at the beginning of the fasli, and the subsequent fluctuations.

Items.	Acres.	Assessment.
Ryots' holdings at the commencement of the fasli ..	514,716	13,42,506
Deduct lands actually relinquished or otherwise rendered unfit for cultivation and struck out of puttas	13,845	29,858
Balance ..	500,871	13,12,648
Add lands taken up and those transferred from one putta to another	20,164	41,617
Total ..	521,035	13,54,265

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12. ACTUAL CULTIVATION.—The actual cultivation this fasli amounts to Acres 355,655 assessed at Rupees 9,53,603, being a decrease of Acres 25,834 assessed at Rupees 93,945, or nearly 6⅞ per cent. The whole of this decrease occurs in the nunjah cultivation, owing to the very partial supply of water which the north-east monsoon brought to the tanks generally.

13. WASTE CHARGED.—The total extent of dry and wet waste charged this year amounts to Acres 699 assessed at Rupees 1,562, against Acres 9,154 assessed at Rupees 16,545, similarly charged in Fasli 1285, a result, of course, due to the disastrous season this year. The taluqwar particulars are detailed in Statement No 3.

14. WASTE REMITTED.—The remission granted on dry and wet waste is large, amounting to Rupees 3,99,100, and is distributed over an area of Acres 164,681, showing an increase of Rupees 1,20,687 over that granted in Fasli 1285. The amount remitted on dry waste alone was Rupees 96,608.

The following abstract gives the taluqwar particulars of these remissions :—

Taluq.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sydapet	11,104	15,209	13,691	49,709	24,795	64,918
Ponneri	6,584	8,800	6,057	17,526	12,641	26,326
Trivellore	18,143	16,763	10,909	37,050	29,052	53,813
Chingleput	10,000	12,141	13,016	44,954	23,016	57,095
Conjeveram	16,812	18,726	23,954	82,305	40,766	1,01,031
Madrantakum ..	15,929	24,969	18,482	70,948	34,411	95,917
Total ..	78,572	96,608	86,109	3,02,492	164,681	3,99,100

	RS.
Portions of dry fields	19,502
Do. of wet do.	35,557
Total ..	55,059

Of the above sum, Rupees 55,059 were remitted on portions of fields left waste as shown in the margin, under the authority granted in Board's Proceedings, No. 563, dated 10th February 1877.

15. The special remissions granted on dry waste, &c., which the Board were pleased to sanction this year, on my recommendation, in the Proceedings quoted *supra*, have been great boons to the ryots in a season of drought like the past. Great care was taken prior to making these remissions, and in cases where the claims were very heavy the villages were examined by the superior officers of the taluq—Tahsildar, Deputy Tahsildar or Taluq Sheristadar; and all that could be done to protect the interests of Government, without impoverishing the ryots, was I believe, really done.

16. SPECIAL PRODUCTS, ENCLOSURE B IN No. 3.—The extent of sugarcane and cotton cultivation is, as usual, so insignificant as to call for no remark. The extent of land cultivated with indigo, shows a net decrease of Acres 2,543 assessed at Rupees 4,606 against the cultivation of the past fasli, which is, of course, due to the unfavorable season.

17. PROGRESSIVE COWLE, ENCLOSURE C IN No. 3.—The extent of land held on progressive cowle tenure, is same as that of last fasli; and no new cowles have been issued this year.

18. ENCLOSURE D IN No. 3.—The amount remitted and charged on portions of fields during the fasli is Rupees 55,059 and Rupees 349, respectively. Taluqwar particulars of these items are given in the marginally-noted statement. These remissions were specially granted this year for waste and shavi, owing to the bad season.

19. ENCLOSURE E TO STATEMENT No. 3.—This abstract shows that the amount of actual cultivation, waste charged, and the amount of water-tax derived from dry lands irrigated and wet lands cultivated with second crop during the fasli is Rupees 10,04,999, and shows a decrease of Rupees 1,54,667 over last fasli. The decrease, as already remarked, is attributable to adverse season, and the consequent failure of water-supply in the tanks.

20. The following abstract gives the general result of land revenue as compared with the past fasli, and shows a net decrease of Rupees 5,37,670, after deducting remissions of all kinds. This is due not only to the large remissions given this year on account of the season, but also to diminished cultivation in putta holdings :—

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Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	161,377	2,27,716	156,370	2,27,501	..	..	5,007	215
Wet	229,266	8,36,377	199,984	7,27,664	..	..	29,282	1,08,713
Total ..	390,643	10,64,093	356,354	9,55,165	..	..	34,289	1,08,928
Second-crop Assessment	..	51,755	..	37,776	..	..	..	13,979
Water-tax	..	43,818	..	12,058	..	..	..	31,760
Road-Fund	..	68,490	..	66,961	..	..	..	1,529
Merah	..	1,00,039	..	46,223	..	..	..	53,816
Merah to Village Servants under Act IV of 1864 ..	..	4,642	..	4,594	..	..	..	48
Total ..	..	13,32,837	..	11,22,777	..	..	..	2,10,060
Deduct Remission, Road Fund	..	68,490	..	66,961	..	..	..	1,529
Merah and the Village Cess	..	1,16,717	..	54,941	..	..	..	61,776
Other Remissions	..	2,56,972	..	6,31,650	..	3,74,678	..	..
Total ..	..	4,42,179	..	7,53,552	..	3,74,678	..	63,305
Ryotwar	..	8,90,658	..	3,69,225	..	..	..	5,21,433
Miscellaneous..	..	92,361	..	76,124	..	..	..	16,237
Total ..	..	9,83,019	..	4,45,349	..	..	..	5,37,670

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21. The annexed abstract shows the principal irrigation works and the revenue derived under them :—

Taluqs.	Villages.	Ayacut.		Holdings, 1285.		Cultivation.		Holdings, 1286.		Cultivation.	
		Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
			RS.		RS.		RS.		RS.		RS.
Chembrambakum Tank.. ..	33	9,797	48,381	9,315	49,789	4,980	29,625	9,391	48,450	5,407	29,624
Ambathur Tank..	6	2,327	6,400	2,192	6,160	1,636	4,764	2,190	6,169	1,505	4,399
Red Hills Tank	10	3,161	11,161	2,649	11,690	2,566	11,395	2,933	12,856	2,571	11,590
Nemum Tank	6	1,604	7,895	1,529	8,891	914	5,725	1,527	8,155	860	5,063
Madrantakum Tank	20	6,130	18,[illegible]23	4,666	16,996	3,825	14,865	4,741	15,152	3,134	9,638
Ootranmaroor Tank	3	5,644	20,666	3,769	14,920	2,844	11,719	3,796	14,694	2,859	11,842
Thamul Tank	1	2,166	8,675	1,442	5,850	1,245	5,544	2,064	8,141	918	3,655
Thennary Tank	20	4,407	14,160	3,994	13,063	2,454	9,270	3,987	12,318	2,345	7,886
Striperumboodoor Tank ..	1	1,111	4,848	1,094	4,897	982	4,533	1,097	4,320	1,009	4,665
Manimangalum Tank	5	1,871	9,452	1,475	7,570	1,107	5,682	1,507	7,658	1,263	6,646
Coovum Tank	8	1,958	9,711	2,021	11,105	1,303	7,770	1,887	9,622	1,204	7,569
Chinnumbadoo Tank	1	1,706	9,616	1,359	8,898	1,242	8,350	1,361	7,655	1,276	7,862
Vullur Anicut	1	1,983	8,690	1,456	6,823	1,285	5,979	1,456	6,697	576	2,753

The cultivation under these works has been less than last year, as was to be expected in such a season. The only exceptions were the tanks named in the margin, but even here, the increase is trifling.

Red Hills, Striperumboodoor and Manimangalum.

22. Remission, Statement No. 4.—The remissions under all heads, with the exception of those given on account of waste, amount to Rupees 6,35,775 against Rupees 2,69,008, showing a net increase of Rupees 3,66,767—the bulk of which is due to larger remissions this year under the head "Shavi" and "Teervacummee" than those granted in the previous fasli. There is an increase under "Second crop," owing to private well irrigation having been resorted to, as far as possible, as was natural this year. The decrease of Rupees 7,911 under "Allowance for Heads of Villages, Curnams, &c.," is due to a proportionate decrease in the cultivation of the year as well as to extensive remissions granted, as already detailed.

23. Enclosure A to No. 4.—This statement shows the amount remitted on irrigated land as distinguished from unirrigated. Under the former, the remission amounts to Rupees 5,42,911, and in the latter to Rupees 88,739.

24. Tope Cowle.—The extent of land held on tope cowle this year amounts to Acres 8,908 assessed at Rupees 10,160, showing a decrease of Acres 162. This is partly owing to the relinquishments made by the Cowldars, and partly to the enforcement of the tope rules by charging full assessment in cases where the holders have failed to plant as required by the same.

25. Statement No. 5.—The marginal statement shows that the miscellaneous demand, both from land and other sources, amounts to Rupees 80,327, or Rupees 29,546 less than the demand of last fasli. This falling off is chiefly due to a decrease in the items noted below :—

1. Cultivation after jamabundi.
2. Water-tax on Zemindari and Inam lands.
3. Sale proceeds of Government land.
4. Revenue deposits forfeited.
5. Revenue Process Service Fees.
6. Savings and Refunds under Salt.

26. Enclosure A in No. 5.—This abstract shows that the "miscellaneous" revenue, after deducting remissions, &c., amounts to Rupees 76,124, the details of which are given in Enclosure B to No. 5.

27. The appended abstract gives the extent of Inam lands on which fasal and teerwa-jasti have been collected, as required in Board's Proceedings, dated 3rd March 1869 :—

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—	Fasli 1285.		Fasli 1826.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES	RS.
Fasaljasti or second-crop assessment on one crop Inam land ..	1,456	3,162	936	816
Teerwajasti on punjah Inam lands ..	479	1,316	150	431
Total ..	1,935	4,478	1,086	1,247

Here, again, there is a decrease in the water charge derived during the year, the result of bad season.

28. Statement No. 6.—The demand against Jari muttahs and Shrotriems and all other *quasi* permanent tenures amounts to Rupees 1,86,405-9-4, and shows a net decrease of Rupees 5-13-6. This is owing to compensation having been granted to the Zemindar of Santavelur (Conjeveram Taluq) in the form of a reduction of " Peishcush " for lands taken up for public works in this village—*vide* G. O., dated 11th June 1877, No. 1,945.

29. Enclosure A in No. 6.—This statement gives the particulars of quit-rent and jodi on wet and dry lands separately, as required by the Board in their Circular Memorandum, No. 824, dated 11th June 1873.

30. Statement No. 7.—The demand of the fasli under report from all sources amounts to Rupees 40,33,564, and shows a net decrease of Rupees 3,34,182, which is mainly due to a falling off in the cultivation of the year, as already remarked; and but for the large increase under " Salt, " the result would be more serious still. The annexed abstract gives the details :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Jari Muttahs	1,06,079	1,06,073	..	6
Shrotriems	75,845	75,845	..	..
Ryotwari	8,90,658	3,69,225	..	5,21,433
Miscellaneous..	92,361	76,124	..	16,237
Total ..	11,64,943	6,27,267	..	5,37,676
Abkári	2,10,146	1,75,186	..	34,960
Salt	28,85,035	31,36,166	2,51,131	..
Stamp..	1,07,622	94,924	..	12,698
Income-tax	..	21	21	..
Grand Total ..	43,67,746	40,33,564	2,51,152	5,85,334
Net decrease ..	..	..	..	3,34,182

31. The demand on account of Shrotriems is the same as last year. The decrease under the head Jari Muttahs, Ryotwar and Miscellaneous has already been accounted for.

32. The Abkári demand of the fasli represents the amount guaranteed by the renter, and shows a decrease of Rupees 34,960. This is entirely due to the low sales of toddy and arrack this year, owing to the exceptionally bad season which contrasts most unfavorably with the preceding one.

33. Salt.—The revenue derived from salt this year shows an increase of Rupees 2,51,131 or 8 per cent., which is due to larger transactions under " Inland " sales. There has been a falling in the sales, under the head of " Exportation," to the extent of 261,640 maunds, which was due

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to the stock at Covelong being required to meet the local wants. The stock of salt at the beginning of the fasli and that received into store is as below:—

	Maunds.
Quantity in store on the 1st July 1876	1,798,498
Received into store during the year	1,468,337
Total ..	3,266,835

The storage shows a deficiency of 770,220 maunds, chiefly owing to the shallowness of the canals, losses by the cyclone, and subsequent deficient manufacture, owing to the adverse season.

34. The Cudivaram and other charges incurred in the manufacture storage, &c., of salt this year are as per margin, showing a net decrease of Rupees 1,79,353, which is due to smaller storage during the season as already observed.

	RS.
Cudivaram	1,57,021
Charges of storage	69,277
Contingencies including petty constructions ..	25,589
Other charges	48,250
Total ..	3,00,137

35. Stamps.—Under this head there is a decrease of Rupees 12,698 which is due to smaller sales, consequent on the falling off of litigation—a result attributable to the impoverished condition of the ryots owing to the famine.

36. Collections.—The appended abstract gives the actual collections under all sources of revenue, both current and arrears, showing a net decrease of Rupees 6,72,871 :—

No. 7-B.

Items.	Fasli 1285.			Fasli 1286.			Difference.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	..	..	..	..	..	..	..	..
Permanently assessed	15,561	82,104	97,665	22,287	49,631	71,918	..	25,747
Jodi on Shrotriem and Inam Villages.	15,509	58,000	73,509	14,913	28,653	43,566	..	29,943
Ryotwar	1,25,994	7,61,125	8,87,119	1,07,752	89,021	1,96,773	..	6,90,346
Miscellaneous Items	36,537	53,646	90,183	24,837	16,126	40,963	..	49,220
Total ..	1,93,601	9,54,875	11,48,476	1,69,789	1,83,431	3,53,220	..	7,95,256
Excise on Spirits and Drugs ..	35,048	1,98,378	2,33,426	11,768	1,05,754	1,17,522	..	1,15,904
Salt	..	28,85,035	28,85,035	..	31,36,166	31,36,166	2,51,131	..
Stamps	..	1,07,622	1,07,622	..	94,924	94,924	..	12,698
Income-tax	165	..	165	..	21	21	..	144
	2,28,814	41,45,910	43,74,724	1,81,557	35,20,296	37,01,853	2,51,131	9,24,002
Net ..	..	..	..	..	..	..	..	6,72,871

37. Collections of the Current Demand.—Of the total current demand, Rs. 40,33,564, as shown in Statement No. 7, Rupees 35,20,296 were collected within the fasli, leaving a balance of Rupees 5,13,268 or 13 per cent. A portion of this sum having been since realized, the balance on the 1st December last was 7 per cent., the details of which are as below:—

	RS.
Jari Muttahs	31,980
Shrotriem	25,396
Ryotwar	1,28,734
Miscellaneous	38,457
Abkári	61,159
Total ..	2,85,726

38. The large decrease under "Land Revenue" collections is chiefly due to the real inability of the bulk of the ryots to pay their kists, owing to their impoverished condition on account of famine, as well as to the suspension of coercive process for a time. The present miserable condition of many of the ryots of this district is well known to the Board.

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39. The deficit shown above under "Abkári" collections is upwards of one-third of the guaranteed amount, and is due to tardy payments of the kists by the renter, who pleads that he had suffered heavy losses in consequence of bad season. The circumstances connected with these arrears having been fully represented to the Board in the marginally-noted correspondence, the final closing of the guarantee account for Fasli 1286 was deferred for six months, *i.e*, till the end of December 1877, in view to enable the renter to get in the recoverable balances due for toddy, and to set them against the guarantee in accordance with his wishes; and the result is still awaited.

Letter to Board,	No. 713,	dated	22nd	December	1876.
Do.	,, 144,	,,	1st	March	1877.
Do.	,, 391,	,,	28th	May	1877.
Board's Procs.	,, 1,582,	,,	9th	April	1877.
Do.	,, 4,646,	,,	5th	October	1877.

40. Arrears Demand.—The arrears at the beginning of the fasli amounted to Rupees 3,78,517-12-5, of which Rupees 1,81,557-5-10 were realized within the fasli, and Rupees 45,471-2-0 were written off the account under the sanction of Board and Government, conveyed in the Proceedings quoted in the margin, so that on the 1st July last the balance amounted to Rupees 1,51,489-4-7. Deducting from this amount the collections to the end of November last, Rupees 4,659-6-8, the net balance on the 1st December amounted to Rupees 1,46,829-13-11. Of this last-named amount, Rupees 28,563-14-6 were recommended to be written off in the last settlement report, for which the sanction of Government has not as yet been received, so that the amount still remaining to be accounted for is Rupees 1,18,265-15-5.

G.O., No. 90, dated 5th July 1876.
Board's Proceedings, No. 2,088, dated 16th August 1876.

41. The subjoined table gives the details of the last-named amount, distinguishing the recoverable from irrecoverable:—

	Recoverable.			Irrecoverable.		
	RS.	A.	P.	RS.	A.	P.
Jari Muttahs ..	16,380	5	2	..	..	..
Shrotriem ..	6,749	11	3	102	8	5
Ryotwar ..	56,366	13	9	25,029	9	2
Miscellaneous ..	29,852	3	6	12,348	10	8
Total ..	1,09,349	1	8	37,480	12	3

42. Of the recoverable arrears against Jari Muttahs, Rupees 7,846 are withheld, mostly with my permission, by the proprietors, pending the settlement of their claims to compensation for lands taken up in connection with the Chembrambakum project and other public purposes. The Temporary Deputy Collector is now engaged in settling the same, and when he has completed the settlement, a considerable portion of the above arrears can be written off. Of the remainder, a sum of Rupees 2,891 is due on the minor estate of Soranjeri, the adjustment of which is delayed for want of sufficient funds to the credit of the estate. As regards the balance of Rupees 5,643, the personal property of the Muttadars at Madras and elsewhere has been attached in some cases, and will be brought to sale in due course.

43. Of the arrears under Shrotriem Jodi, Rupees 102-8-5 are irrecoverable. This was recommended to be written off in the settlement report of last year, and the sanction of Government is awaited. A sum of Rupees 2,589 has been kept back by the different Shrotriemdars, pending disposal of their claims to compensation for lands taken up for public purposes in their respective estates. Deducting these two items, there still remains a balance of Rupees 4,161 outstanding against several shrotriems owing to the distressed state of the owners, some of whom have even deserted their villages.

44. The Ryotwar and Miscellaneous Land Revenue arrears are in course of collection. The personal and real property of the well-to-do ryots amongst the defaulters has been invariably attached, and is being sold.

45. The Fasliwar particulars of the irrecoverable arrears under all heads are given in Statement No. 8, and an explanatory memorandum is also appended to the same. I request the sanction of the Board to write off the accounts the aggregate sum of Rupees 8,916-13-9, as shown in the margin.

	RS.	A.	P.
Ryotwar	5,818	4	9
Miscellaneous	3,098	9	0

46. The appended abstract shows the total collections under "Land Revenue," current and arrears, in each taluq as compared with the similar collections of the previous fasli.

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	Fasli 1285.			Fasli 1286.			Comparison.		
—	Demand, Current and Arrears.	Collections.	Percentage.	Demand, Current and Arrears.	Collections.	Percentage.	Increase.	Decrease.	Percentage between Columns 3 and 6.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.		RS.	RS.		RS.	RS.	
Sydapet	2,57,868	1,50,922	59	1,75,156	62,860	36	..	88,063	58
Trivellore	3,12,755	2,37,792	76	1,64,426	51,534	31	..	1,86,258	78
Ponneri	2,43,304	1,77,097	73	1,30,352	21,729	17	..	1,55,368	88
Chingleput	1,55,772	78,333	50	1,29,803	89,442	69	11,109	..	12
Conjeveram	2,85,611	2,34,755	82	1,79,859	51,502	29	..	1,83,253	64
Madrantakam	2,78,710	2,68,718	96	2,12,393	1,19,597	56	..	1,49,121	55
Total ..	15,33,520	11,47,617	75	9,91,989	3,96,664	40	11,109	7,62,063	66

The collections this year show a marked decrease as will be seen from the above abstract, being 15 per cent. less than the collections of the last year; and this, as already remarked, is due to the very distressed state of ryots consequent on the famine.

47 Coercive Process, Enclosure A, No. 8.—The number of cases in which coercive process was resorted to during the year was 13,094 against 22,804 last year; and the value of property sold, both personal and real, was Rupees 16,436 against Rupees 1,16,699. This decrease is, of course, almost entirely due to the suspension of all such process for a time—owing to the bad season—with reference to G.O., No. 1,857, dated the 29th November 1876, which has, however, since been modified.

48. Gross Collections and Charges.—The gross collections from all sources amounted to Rupees 37,01,853, showing a net decrease of Rupees 6,72,871 or 15 per cent. on the collections of the preceding year—a difference arising from the famine.

49. The charges of the year amount to Rupees 5,26,526, being a net decrease of Rupees 1,32,096, which is chiefly owing to smaller outlay on account of salt cudivarum, storage and contingencies. The charges under the head Salaries and Expenses show a net increase of Rupees 1,142, due to expenditure on account of famine batta allowed to the Huzur and Taluq establishments, specially this year.

50. Village and Taluq Accounts.—The village and taluq accounts are kept according to forms and are fairly free from erasures and alterations. The attention paid during past years to checking interpolations, &c., in them, have been attended with good results.

51. The Deputy Collector in charge of the Treasury has not been able to examine any of the taluq treasuries this year, as directed in Board's Circular Order, No. VIII of 1874, owing to pressure of famine work at head-quarters.

52. Statements Nos. 10, 11 and 12.—Statements Nos. 10 and 11 relating to transactions connected with salt, and No. 12 showing taluqwar collections under all sources, are also herewith sent. They call for no special remark.

53. The officers who acquired landed property during the year are as follow:—

Name of the Officer.	Taluq in which the Land was acquired.	Village.	How acquired.	Extent in Cawnies.
Ragava Row, Clerk, Teruporur Division, Chingleput Taluq.	Conjeveram	Villivalum ..	By purchase.	1 8 0
	Chingleput	Colathoor ..	Do.	3 0 0
Vadageri Iyer, Revenue Inspector, Chingleput Taluq..	Conjeveram	Avalur ..	Do.	5 4 0
Venkatavarada Pillai, Taluq Sheristadar, Trivellore ..	Trivellore	Tolur.. ..	Do.	4 11 0
Cundasawmy Pillai, Taluq Shroff, Trivellore.	North Arcot District, Arcot Taluqs.	Terupangadu..	By purchase at a Court Sale.	0 6 0
	Conjeveram	Olukalputtu ..	By purchase.	12 1 0

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54. A statement of costs awarded to Government in Civil Suits is herewith sent. It will be seen that of a total sum of Rupees 1,285-7-11, Rupees 493-7-10 were collected within the fasli, and Rupees 3-10-4 were written off the account under the sanction of Government, so that on the 1st July last the balance amounted to Rupees 788-5-9. A further sum of Rupees 108-0-7 having been since realized, the balance on the 1st December 1877 amounted to Rupees 680-5-2, which is in course of collection.

55. My very best thanks are due to Mr. McCarthy, the Sub-Collector, who in addition to his heavy charge and ordinary duties had the famine work of the Sub-division to look after during eight months of the fasli. My thanks are further due to Mr. Thompson, Assistant Collector, and Messrs. Jones and Krishnama, Deputy Collector on General Duties and Temporary Deputy Collector, respectively, especially as regards their assistance in famine administration. I would further mention Mr. Smith, Deputy Collector in charge of the Treasury, whose work has been doubled owing to the famine. On my Sheristadar A. Krishnama obtaining a Temporary Deputy Collectorship, I promoted P. Sitapati Nayudu, Acting Tahsildar of Madrantakam, to the acting vacancy, in which he has given me every satisfaction. My Head Writer M. Singaravelu Mudeli was appointed Acting Uncovenanted Assistant in the Government Office, and V. Ragava Chari, Manager of the Trade Department in the Board's Office, acted for him, worked hard and well during the past trying year.

56. The excellent services done by many of the upper native subordinates during this famine year have been separately brought to the notice of the Board, and a settlement report is probably not the place to mention them.

VARADIAPOLIEM,
15th January 1878.

(Signed) R. W. BARLOW,
Collector.

Exd. W. H. French.

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SUB-COLLECTORATE.

I HAVE the honor to submit the report on the annual settlement of the Sub-division, together with the usual statements, fifteen in number, for Fasli 1286 (A. D. 1876-77.)

2. The taluq of Chingleput was settled by the Collector, while the other two taluqs were settled by me.

3. The figures exhibited in this report as belonging to the preceding Fasli (1285) relate to the two taluqs of Madranticum and Conjeveram, though the report of that fasli related to all the three taluqs of the Sub-division.

4. The Statement No. 1 shows the places at, and the aggregate dates on, which the settlement of each taluq was conducted. The number of days spent in settling the claims for remission and the disposal of disputes connected with the settlement in person and in public is eighteen* as will be seen from the last column of the statement under notice.

	DS.
* Madranticum	10
Conjeveram	8
	18

5. *Territorial Changes.*—There has been no change under this head during the fasli under report.

6. *Fluctuations in the number and Tenure of Villages.*—The number of villages in the Madranticum and Conjeveram Taluqs was the same as in the preceding fasli. There was no change in the tenure of villages, which stood as follows :—

Ryotwar villages	708
Permanently settled villages	179
Shrotriem villages	122
Villages rented for more than a year	5
Amani	1
Total ...	1,015

7. *Puttas.*—The total number of ryotwar puttas in the year under report was 23,724. Of these, 1,319 were new, 11,513 were modified by additional entries, and 10,892 remained unchanged. Last fasli these figures stood as 18,44, 11,764, and 9,103, respectively. The total number of puttas in the year under report as compared with that of last year shows an increase of 1,013. This increase is attributable partly to subdivision of puttas and other causes and partly to fresh lands taken up by ryots on durkhast.

8. *Season.*—The season was very unfavorable owing to the failure of rain. The rainfall was less than that of Fasli 1285, and a few of the tanks, &c., in consequence received a poor supply and others none at all. The rivers Palar and Cheyyar did not receive any freshes.

9. *Sanitary Condition.*—The sanitary condition of the Sub-division was generally bad. Cholera raged to a great extent all over the division, especially in the Conjeveram and Madranticum Taluqs. The Hospital Assistant attached to this office was for sometime in the year detailed to attend upon cholera patients in those two taluqs. Relief was also afforded to the working class of people on several State relief-works and to the weak people by distribution of food and money doles.

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10. *Loss of Cattle.*—There were several cases of mortality among cattle for want of fodder and other causes.

11. *Prices of Grain.*—The following statement shows the average prices of the principal grains for the year as compared with those of last year. It will be seen from this statement that the prices of almost all grains rose very high. The increase is due to the unfavorable character of the season, and more especially because grains of all sorts had in fact been imported from distant places by means of steamers and railway :—

Fasli.	Paddi.		Rice.		Raggy.	Horse Gram.	Wheat.	Black Gram.	Cumboo.	Varagu.	Cholum.
	First Sort.	Second Sort.	First Sort.	Second Sort.							
1285	148	180	333	311	208	270	430	377	288	...	320
1286	308	293	555½	545½	401½	458½	570	518	322	388½	359½

12. *Ryots' Holdings.*—The ryotwar holdings as they stood at the beginning of the fasli and the subsequent changes therein are given at length in Statement No. III. The subjoined abstract statement will, however, show the extent of ryots' holdings at the commencement of the fasli under report and the subsequent changes therein as compared with the result of the preceding fasli :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ryots' holdings at the beginning of fasli	218,143	6,01,704	215,781	5,99,247	...	...	2,412	2,457
Deduct land relinquished	13,645	30,343	6,805	16,833	...	...	6,840	13,510
Remaining	204,498	5,71,361	208,926	5,82,414	4,428	11,053	...	...
Add land newly taken up	11,233	27,886	12,509	27,326	1,276	...	...	560
Total Holdings	215,731	5,99,247	221,435	6,09,740	5,704	10,493	...	...
Waste remitted	54,633	1,29,929	62,841	1,71,783	8,208	41,854	...	...
Remaining settlement...	161,098	4,69,318	158,594	4,37,957	...	...	2,504	31,361
Actual cultivation	158,794	4,62,548	158,594	4,37,957	...	...	200	24,586
Waste charged	2,304	6,775	...	...	...	...	2,304	6,775

13. The total extent of land in such holdings at the beginning of the fasli under report was acres 215,731, assessed at Rupees 5,99,247. Of this, acres 1,594 of punjah land, assessed at Rupees 2,531, and 262 acres of nunjah land, with an assessment of Rupees 899, were relinquished, and 4,947 acres, bearing an assessment of Rupees 13,403-2-2, were transferred by sale and otherwise as particularized in Enclosure A to Statement No. 3; 6,168 acres of punjah land, assessed at Rupees 9,593, and 1,274 acres of nunjah land, assessed at Rupees 4,074, were newly taken up, and 2,122 acres, bearing an assessment of Rupees 13,657, were obtained by sale and in other ways. It will thus be seen that the total extent of land in the holdings of ryots at the close of the fasli under report was acres 221,435, assessed at Rupees 6,09,740, being an increase of 5,704 acres, assessed at Rupees 10,493. This is mainly due to the extent of lands relinquished by the ryots, being less than the extent of land taken on durkhast.

	Punjah.			
	RS.	RS.		
Present	75,268·55	1,11,839	0	2
Last	65,723·36	97,077	0	5
	9,545·19	14,761	15	9
Present	93,071·40	3,65,464	7	3,
Last	83,325·41	3,26,117	14	4
	9,745·99	39,346	8	11

14. *Actual Cultivation.*—A statement of actual cultivation in the fasli under report compared with that of the preceding fasli is given below, from which it will be observed that during the fasli under report there was a falling off in cultivation of nunjah for want of water. For the same reason there was an increase in punjah cultivation, the people having devoted their time solely to this :—

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Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS
Punjah	65,723	97,077	75,268	1,11,839	9,545	14,762	..	..
Nunjah	93,071	3,65,464	83,325	3,26,118	..	..	9,746	39,346
Total ..	158,794	4,62,541	158,593	4,37,957	9,545	14,762	9,746	39,346
Fasli jasti	..	19,606	..	17,910	..	..	..	1,696
Teerva jasti	..	16,914	..	6,450	..	..	..	10,464
Water-tax	..	..	..	..	..	..	..	..
Total ..	..	36,520	..	24,360	..	14,762	..	12,160
Grand Total ..	..	4,99,061	..	4,62,317	..	..	..	51,506

15. *Special Products.*—The cultivation of special products is given in Enclosure B to Statement No. III. From this it will be seen that there was a decrease of 512 acres in the extent of land cultivated with indigo, but a slight increase of Rupees 23 in the assessment.

16. The cultivation of sugar-cane being small requires no notice.

17. *Progressive Oowles.*—No assignment was made under this head during the year under report.

18. *Waste charged and Waste remitted.*—Subjoined is a statement showing in detail the extent of waste charged and of waste remitted, from which it will be seen that there has been a decrease of Rupees 6,776 under the head of waste charged, while under the head of waste remitted the increase was very large, amounting to Rupees 41,854. This large increase is due to the fact that liberal remissions were granted both for dry and wet lands in the fasli under report :—

Table showing the Waste charged and Waste remitted in Faslis 1285 *and* 1286.

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Waste charged	2,302	6,776	..	..	..	..	2,302	6,776
Waste remitted..	54,633	1,29,929	62,841	1,71,783	8,208	41,854	..	..

19. *Other Remissions.*—The annexed statement will show that there was a large increase of Rupees 1,25,508 under the head of other remissions for the year under report :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Shamlat bunger	22,965	25,030	2,065	...
2. Shavi or withered crop	77,183	1,72,705	95,522	...
3. Remission granted for the cultivation of punjah in nunjah	...	22,493	22,493	...
4. Second crop irrigated by private wells ...	2,328	9,110	6,782	...
5. Pymash kammee...	158	164	6	...
6. Cowle remission	1,283	1,391	108	...
7. Teazakari	274	108	...	166
8. Reyayat	540	278	...	262
9. Remission of 20 per cent. on Manavari lands	1,131	965	...	166
10. Remission to Brahmins	9	...	...	9
11. Merah to village servants	2,134	1,860	...	274
12. Percentage remission	571	...	...	571
13. One fourth remission of teerva jasti... ...	376	356	...	20
Total ...	1,08,952	2,34,460	1,26,976	1,468
Net Increase ...	...	...	...	1,25,508

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20. *Cause for the increase of remission—Shamlat Bunger.*—A sum of Rupees 25,030 was remitted under this head against the amount of Rupees 22,965 allowed in the preceding fasli. The increase is due to the unfavorable state of the season.

21. *Shavi or withered crops.*—The amount of remission granted during the fasli under this item was also unusually large, being Rupees 1,72,705 against the sum of Rupees 77,183 remitted in the previous fasli. The reason for the increase in the case of Shamlat Bunger, alluded to in the preceding paragraph, is equally applicable to Shavi.

22. *Remission granted for the cultivation of Punjah in Nunjah.*—A sum of Rupees 22,493 was remitted under this head. This was due to the unfavorable state of the season, which necessitated the grant under the Proceedings of the Board, dated 22nd December 1876, No. 3,252.

23. *Second crop irrigated by private wells.*—The amount remitted under this head during the fasli under report was Rupees 9,110, being 6,782 Rupees over and above the amount (Rupees 2,328) remitted in the previous fasli. The ryots were obliged to have recourse to their own wells, as the supply in the tanks failed in several cases.

24. *Pymash Kammee.*—There is a slight increase of Rupees 6 under this item, being Rupees 164 against Rupees 158.

25. *Causes for the decrease of Remission, Teazakari.*—This item is a reduction of teerva on portions of the holdings of certain privileged classes of ryots; and, under this head, Rupees 108, being 166 Rupees less than the sum remitted in the previous year, was remitted during the year under report. The remission under this head must vary according to the extent of cultivation, and will cease on the introduction of new survey rates—(*vide* Proceedings of the Board, dated 10th August 1876, No. 2,031).

26. *Reyayet.*—There is a decrease of Rupees 262 under this item during the fasli, being Rupees 278 against Rupees 540. This item will also cease on the introduction of the settlement.

27. *Manavari Lands.*—Remissions on account of Manavari lands, which were lately converted from wet into dry, amounted to Rupees 965, less than the amount allowed in the previous fasli. The decrease is attributable to the relinquishment of this class of lands during the fasli under report. This item is in fact a general reduction of 20 per cent. on the assessment of such lands sanctioned in G.O., dated 24th December 1870, No. 938, Revenue Department.

28. The other items call for no remarks.

29. *Total Remissions.*—Statement No. IV does not include remission (Rupees 1,71,783-5-3) on account of waste. By adding it to the total amount of remission in Statement No. IV (*i.e.*, Rupees 2,34,462-13-7) the whole sum remitted during the year under report amounts to Rupees 4,06,246-2-10 against Rupees 2,38,883-7-3 in Fasli 1285, with an increase of Rupees 1,67,362-11-7 in this fasli.

30. *Demand of Land Revenue, Miscellaneous.*—Statement No. V shows the sundry sources of Land Revenue. Annexed is a comparative statement of these :—

Items.	Demand of last Fasli.	Demand of current Fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Quit-rent on maniem lands	2,835	2,865	30	...
2. Jodi on maniem	2,473	2,473	...	...
3. Cultivation after Jamabundy	512	101	...	411
4. Do. of Poramboke lands	1,166	198	...	968
5. Second-crop assessment on maniem land ...	1,393	581	...	812
6. Unauthorized cultivation	14,502	21,057	6,555	...
7. Other Items	13,316	8,282	...	5,034
Total ...	36,197	35,557	6,585	7,225
Net Decrease ...	...	...	...	640

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31. *Cause for increase.*—The increase of Rupees 30 under Item No. 1 arises from fresh quit-rents having been imposed during the year on maniem lands and from increase of charges for quit-rent on lands given in lieu of maniems taken for public purposes. The increase under the head of unauthorized cultivation is due to the ryots having cultivated beds of tanks under the special orders of the Board in their Proceedings, dated 22nd December 1876, No. 3,252.

32. There is neither increase nor decrease in Jodi on maniem lands.

33. *Cause for decrease.*—The decrease in each of the Items 3, 4, 5, and 7 was of course due to the unfavorable state of the season.

34. *Settled Land Revenue.*—The annexed is a comparative statement of the gross land revenue of the Madranticum and Conjeveram Taluqs:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanent Settlement ...	43,927	43,922	...	5
Jodi on Shotriem, &c. ...	31,636	31,636	...	...
Ryotwar	3,95,884	2,27,855	...	68,029
Miscellaneous	36,196	35,557	...	639

35. Under G.O., Revenue Department, dated 11th June 1877, No. 1,945, there was a reduction of Rupees 5-13-6 under the head of peishcush due on certain lands taken up for the road from Sunkuwar's Choultry to Wallajabad in the Zemin village of Santavalore in the Conjeveram Taluq.

36. The large decrease of Rupees 68,029 under Ryotwar and the decrease of Rupees 639 under Miscellaneous is chiefly owing to the grant of special remissions in consideration of the bad season.

37. *Principal sources of Irrigation.*—The principal sources of irrigation are entered below with the ayacut cultivation and revenue under each as compared with the preceding fasli.

38. No ruined tanks were made over under the rules during the fasli under report:—

Taluqs.	Tanks.	Villages.	Ayacut. Extent.	Ayacut. Assessment.	Holdings, 1285. Extent.	Holdings, 1285. Assessment.	Cultivation. Extent.	Cultivation. Assessment.	Holdings, 1286. Extent.	Holdings, 1286. Assessment.	Cultivation. Extent.	Cultivation. Assessment.
			ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Madranticum.	Madranticum ..	20	6,130	18,523	4,658	14,966	3,819	14,865	3,592	15,152	2,374	9,638
	Ootramerur ..	3	5,644	20,666	3,762	14,584	2,839	11,719	2,876	14,694	2,166	11,842
Conjeveram.	Damal	1	2,166	8,675	1,442	5,850	1,245	5,783	2,064	8,141	917	3,555
	Tannari	20	4,663	14,290	3,994	13,063	2,454	9,325	3,987	12,318	2,344	7,886
	Streeperumbudur	1	1,111	4,848	1,094	4,897	982	4,799	1,096	4,319	1,008	4,664
	Manimungalum.	5	2,006	9,742	1,475	7,570	1,106	5,863	1,507	7,658	1,263	6,645
	Kuvam	8	2,140	10,423	2,021	11,005	1,303	7,704	1,886	9,622	1,208	7,568

39. *Demand, Collection, and Balance of Land Revenue Miscellaneous.*—Statement No. V shows the demand of Land Revenue Miscellaneous. The collections under this head are given below with the demand and the balance at the end of the fasli:—

Taluqs.	Demand.	Collection.	Balance at the end of Fasli.	Subsequent Collections up to 31st Dec. 1877.
	RS.	RS.	RS.	RS.
Madranticum	25,878	9,168	16,710	7,332
Conjeveram	9,678	1,668	8,010	2,113
Total ...	35,556	10,836	24,720	9,445

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40. *Demand, Collection, and Balance of Zemindaries.*—The current demand, collection, and balance of Zemindaries, &c., villages, together with arrears, are shown in the subjoined table, from which it will appear that there is an arrear of Rupees 5,065 :—

Taluqs.	Current.		Arrears.		Balance.
	Demand.	Collection up to 31st December.	Demand.	Collection up to 31st December.	
	RS.	RS.	RS.	RS.	RS.
Madranticum	38,903	18,979	695	664	31
Conjeveram	36,655	11,672	13,119	8,085	5,034
Total ...	75,558	30,651	13,814	8,749	5,065

41. *Demand, Collection, and Balance of Land Revenue from all Sources.*—The marginal entries show the current demands for Faslis 1285 and 1286. The large decrease in the latter fasli is entirely owing to the large remissions granted this year.

	RS. A. P.
Fasli 1285	5,07,646 0 11
„ 1286	3,38,971 4 7
Total ..	1,68,674 12 4

42. COLLECTION.—The subjoined is an abstract statement showing the collections as compared with those of last year :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently Settled.. ..	1,305	42,044	43,349	3,534	40,076	43,610	261	..
Jodi on Shrotriem, &c. ..	2,431	38,428	40,859	5,215	24,399	29,614	..	11,265
Ryotwar	10,405	3,94,108	4,04,513	17,120	1,97,763	2,14,883	..	1,79,225
Miscellaneous	10,033	33,104	43,137	6,863	20,281	27,144	..	15,993
Total ..	24,174	5,07,684	5,31,858	32,732	2,82,519	3,15,251	261	2,06,483

43. The collections on account of current demand were 97 per cent. in Fasli 1285, while those in Fasli 1286 amounted to 41 per cent. within the fasli. The collection on account of arrears in Fasli 1285 was 34 per cent., while that in Fasli 1286 was 60 per cent. The collection up to the end of December was 83 per cent. of the current demand and 62 per cent. of the arrears, as the collections were suspended for some time under G.O., dated 26th November 1876, No. 1,857, there remains a large balance of Rupees 76,927-14-6.

44. *Balance.*—Out of the balance of Rupees 76,927-14-6, both on account of current demand and arrears at the end of December last, a sum of Rupees 3,280-6-11 is now recommended to be written off.

45. *Coercive process.*—Enclosure A in No. 8 will show the extent to which coercive process was employed. From this it will be seen that the amount of arrears for which property was attached was Rupees 40,799, and that for which property was sold was Rupees 7,517, while the proceeds of sale amounted to Rupees 6,882.

46. *Irrecoverable Balance.*—Subjoined is a statement of the irrecoverable balances which I recommend to be written off the accounts, the total amount of which is Rupees 3,280-6-11.

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Items.	1279.	1280.	1281.	1282.	1283.	1284.	1285.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ryotwar.								
Remission of the difference between the old and new rates of assessment in the villages transferred from North Arcot to Chingleput District	..	..	..	..	..	..	1,313 1 8	1,313 1 8
Assessment remitted after the Jamabandy on Shavi ..	..	..	..	..	..	..	83 10 5	83 10 5
Assessment remitted after the Jamabandy on bunger lands	..	..	..	..	..	..	203 11 10	203 11 10
Remission on teerva jasti	..	..	..	..	..	..	16 10 11	16 10 11
Shavi	..	..	..	..	..	..	16 7 0	16 7 0
Value of lands purchased on behalf of Government for arrears of revenue	0 9 0	..	..	..	6 1 9	..	..	6 10 9
Remission of teerva jasti wrongly charged	..	..	..	..	1 13 0	..	61 3 0	63 0 0
Total ..	0 9 0	..	..	..	7 14 9	..	1,694 12 10	1,703 4 7
Miscellaneous.								
Shavi	..	..	..	..	..	..	424 4 5	424 4 5
Remission of the difference between the old and new rates of assessment in the villages transferred from North Arcot to Chingleput District	..	..	..	..	..	..	302 6 4	302 6 4
Value of lands purchased on behalf of Government for arrears of revenue	..	..	..	..	..	..	13 5 8	13 5 8
Second-crop assessment by private wells	..	..	..	..	..	306 7 11	295 10 11	602 2 10
Assessment on flower garden erroneously brought to account	..	..	..	..	..	..	3 6 9	3 6 9
Second-crop assessment erroneously charged on lands within the waterspread of the Narasingapuram Tank	..	..	..	..	7 15 9	53 15 4	5 15 1	67 14 2
Teervai jasti erroneously brought to account	..	..	..	..	..	..	93 5 1	93 5 1
Assessment on submerged lands	..	..	..	..	..	..	70 5 1	70 5 1
Total ..	..	..	..	..	7 15 9	360 7 3	1,208 11 4	1,577 2 4
Grand Total ..	0 9 0	..	..	..	15 14 6	360 7 3	2,903 8 2	3,280 6 11

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47. The statement of demand, collection, and balance of costs awarded to Government in civil suits was despatched on the 5th December 1877 with my No. 1,169. The balance at the beginning of the fasli was Rupees 315-7-10. Rupees 156-7-10 was awarded within the fasli, which bring the total to Rupees 471-15-8; of this a sum of Rupees 337-7-4 was collected within the fasli. The amount remaining to be collected is only Rupees 134-8-4.

48. *Taluq and Village Accounts.*—The taluq and village accounts were generally found to have been properly kept.

49. *Remarks on the conduct and qualification of Officials of the Sub-division.*—The conduct of business throughout the division was fairly satisfactory, except in the Chingleput Taluq. Madrantieum Taluq was best in every respect. Next come the Conjeveram Taluq. The Acting Tahsildar of Conjeveram is an efficient and painstaking man, but labored under a disadvantage in having an inefficient Sheristadar. The Chingleput Taluq was a good deal behind hand, but I hope for better things this year, as I have done much in weeding it of some of the worst hands.

All my own office establishment did very good work during the year.

50. I regret very much the great delay that has taken place in the preparation of this report. I have done all I could to hurry it on, but I believe the delay could scarcely be helped, and it has no doubt, to a great extent, been attributable to unusual pressure of work and preoccupation of all officials concerned in famine business.

CHINGLEPUT, (Signed) S. T. McCARTHY,
25th January 1878. Sub-Collector.

Exd. A. Grubert.

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SETTLEMENT REPORT

OF

NORTH ARCOT.

I have the honor to report on the settlement of the district for Fasli 1286 (1876-77), and to submit the prescribed annual and quinquennial statements as per enclosed list.

2. The names of the officers who conducted the Jamabandi and the time occupied in each case are shown in Statement No. 1. The settlement of the district was commenced in the Polur Taluq on the 12th February by the late Acting Sub-Collector Mr. Irvine, and concluded by me in Palamanair on the 30th June 1877. I settled four taluqs, the Sub-Collector three inclusive of that settled by Mr. Irvine, and the Jamabandi of the remaining two taluqs was conducted by the Acting Head Assistant Collector, Mr. Cox.

3. The number of villages under all tenures remains the same as last year. The total number is 3,059 of which 2,934 are on Ryotwari tenure, and the remainder, Shrotriem and Inam, &c., villages.

4. Statement No. 1 shows that the total number of puttas for the year under report is 196,424 against 204,863 in its predecessor, showing a decrease of 8,439 due to relinquishments of holdings in consequence of the highly unfavorable character of the past season: 10,332 fresh puttas were issued, which is much less than the figure given in the account of Fasli 1285, and alterations were made by additional entries in 51,216, while the remaining 134,876 puttas were not produced and therefore underwent no change.

5. Season.—The season was unfavorable and disatrous in the extreme. It will be seen from the statement noted below that the rainfall during the year under review was generally scanty and far less than the figures given for the preceding faslis. The early rains were very deficient and the north-east monsoon was a total failure, and the consequence was the prevalence of severe distress throughout the district which has seriously affected its resources and rendered the general condition of the agricultural community most miserable. The largest tanks in the district lay empty throughout the year, springs in channels and wells completely failed, large tracts of dry and wet lands lay waste and uncultivated from want of sufficient means of irrigation, and a very large proportion of the crops, cultivated under such numerous disadvantages, perished altogether to the serious loss of the ryots concerned. Prices of all food-grains rose unprecedentedly high, pasturage became scanty, and both man and beast suffered most severely. Relief-works were started in time to alleviate the sufferings of the people and were vigorously carried on throughout the district on a large scale. A number of relief camps were established, village relief was introduced, and various other measures of relief were adopted and administered with care and vigilance. The foregoing remarks show that the season on which I am now reporting was in every respect more disastrous than that of any year recorded in the annals of North Arcot:—

	South-West Monsoon.							North-East Monsoon.							
Faslis.	April 1876.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	Grand Total.
1282 ..	0·7	8·5	1·9	4·6	6·8	3·9	26·4	7·1	11·9	3·1	0·0	5·5	0·0	27·5	53·9
1283 ..	1·0	0·8	1·3	2·4	5·1	7·1	17·7	8·7	1·9	1·4	0·0	0·0	0·1	12·1	29·8
1284 ..	0·0	9·0	4·0	5·6	2·6	15·0	36·2	10·0	3·0	1·0	0·3	0·0	0·2	14·5	50·7
1285 ..	0·1	2·0	1·9	2·0	8·3	3·0	17·3	3·1	1·1	1·1	0·0	0·0	0·8	6·1	23·4
1286 ..	0·2	2·0	3·0	3·1	2·5	3·8	14·6	0·7	1·6	0·0	0·0	0·2	0·5	3·0	17·6

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6. PUBLIC HEALTH.—Cholera which entered the district in Fasli 1285 in an epidemic form continued to commit havoc among the people, and the total number of deaths caused by this disease during Fasli 1286 is 38,185, which is 23,533 in excess of the number in the preceding year. The mortality from small-pox was also much greater than in Fasli 1285, and the unusually large number of deaths caused by these two forms of disease is attributable to the combined effects of the continued drought and the famine. There has, however, been a perceptible decrease in the death-rate from fever, which is due to the absence of excessive rain during the past fasli. Precautionary measures were adopted to prevent the spread of cholera as far as possible but nothing seemed to check its devastation. Medical aid was afforded as far as means allowed, and chlorodyne and cholera pills were freely distributed wherever required:—

Disease.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Cholera..	14,652	38,185	23,533	..
Small-pox	893	2,038	1,145	..
Fever	21,272	18,774	..	2,498

7. FARM STOCK.—The mortality among cattle has been very great, and the large increase is attributable to the terrible want of pasture and water throughout the district during the chief portion of the year under report. It is, however, satisfactory to find that, except in Calastri, the more valuable cattle, especially those used for cultivation, have been carefully preserved by their owners. The large numbers of animals that perished were chiefly weedy, stunted and weak cattle that were of comparatively trifling value:—

Description of Cattle.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Cows	8,352	14,076	5,724	..
Bullocks	6,769	11,008	4,239	..
She-Buffaloes	1,863	3,912	2,049	..
He-Buffaloes	1,657	3,145	1,488	..
Sheep	12,854	26,964	14,110	..
	31,495	59,105	27,610	..

8. PRICES.—Statement No. 2 is the return of the average prices of grain which prevailed in the district during the past fasli. The extraordinary increase in the price of every article of consumption is the consequence of the highly unfavorable season, and the poorer classes of people suffered grievously from inability to procure grain even at famine rates. The local stocks lasted wonderfully and, throughout the famine, the importations of Bengal grain, large though they were, were by no means as extensive as I had anticipated.

9. RYOTS' HOLDINGS.—Statement No 3 shows the ryots' holdings, and its Enclosure A exhibits the extent relinquished or transferred and those taken up afresh during Fasli 1286. The result as compared with that of the preceding year is shown in the statement inserted below. The total relinquishment instead of being greater than in the preceding year, owing to the extremely unfavorable character of the fasli under report, is less than that of its predecessor by Rupees 21,090. The reason for this, however, is that the rainfall in the months from May to July last, though moderate, gave the ryots a hope of further improvement in the state of the season, and they preferred retaining in their occupancy lands which they would otherwise have relinquished before 15th July, after which date no relinquishment could be accepted. The lands thus retained happened to be waste for want of subsequent rains, or the crops thereon, if any, perished from want of irrigation, and the consequence was a large augmentation in the amount of remissions granted on account of waste and shavi. The decrease in the extent and assessment of lands taken up during the year is, of course, attributable to the adversity of the season, and the actual ryots' holdings during the fasli show a decrease of Acres 2,966 assessed at Rupees 3,493, as compared with its predecessor.

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Items.	Fasli 1285.		Fasli 1286.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Lands given up ..	36,430	71,278	24,881	50,188
„ taken up ..	29,882	65,739	21,915	46,697
Actual ryots' holdings.	652,925	17,92,966	649,959	17,89,473

Faslis.	Charged.	Remitted.
	RS.	RS.
1285	1,64,264	1,08,181
1286	1,37,701	3,88,872
	Decrease.	Increase.
	26,563	2,80,691

	RS.
Chittoor	28,808
Cheudragherry	7,175
Palamanair	8,531
Gudiattam	8,573
Vellore	22,948
Polur	49,329
Wandewash	60,848
Arcot	65,147
Wallajah	1,37,513
Total ..	3,88,872

10. Waste charged and remitted.—From the comparative statement given in the margin, it will be seen that the large sum of Rupees 3,88,872 was remitted on account of waste during the year under report against Rupees 1,08,181 in its predecessor. This considerable increase in the amount of remissions was the necessary consequence of the unprecedentedly disastrous nature of the past season. As already observed, the rainfall was extremely limited, the various sources of irrigation completely failed, and a considerable extent of the ryots' holdings had to lie waste and the assessment remitted in consequence. The remission thus granted is shown taluqwar in the margin, and I can assure the Board that each of the settling officers was extremely careful personally to satisfy himself of the necessity for the concession, and granted the boon only in fully deserving cases after causing local inspection of the fields concerned to be made by competent revenue officials.

11. From Enclosure D in Statement No. 3 it will be seen that upwards of Rupees 20,000 were remitted on account of portions of fields left waste. This objectionable item of remission was unavoidable in the unfavorable year under review. A large portion of it was granted by Mr. Cox in the Wallajah Taluq, which suffered very severely from the continued absence of rain. The small sum Rupees 810, remission on lands ploughed but not sown, does not call for any special remark.

Faslis.	Extent.	Assessment.
	AC.	RS.
1285	538,268	15,20,521
1286	484,119	12,62,900
Decrease ..	54,149	2,57,621
	Fasli 1285.	Fasli 1286.
	RS.	RS.
Fasaljasti	35,410	24,921
Tirvajasti	64,542	15,765
Total ..	99,952	40,686
Decrease ..		59,266

12. Actual Cultivation.—In the margin is compared the actual cultivation of Fasli 1286 with that of the preceding year. The decrease of Acres 54,149 assessed at Rupees 2,57,621 is the result of the bad season. Enclosure E in Statement No. 3 exhibits the particulars of actual cultivation and waste charged, and also the amount of Fasaljasti and Tirvajasti during the year under report. The transactions connected with the water-rate are compared in the margin, and the figures given in the memorandum show a large decrease of Rupees 59,266 under this head, which is likewise the consequence of the unfavorable character of the season.

13. Enclosure B in Statement No. 3 relates to the cultivation of special products in the district. The result of this cultivation is compared in the abstract shown below, and the decrease under each item of the special products is attributable to the effects of the drought:—

——	Fasli 1285.		Fasli 1286.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Sugarcane	4,870	33,564	4,394	30,403
Indigo	13,728	31,006	8,929	23,172
Cotton	263	668	214	557

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14. PROGRESSIVE COWLE.—This is the same as those reported in Fasli 1285 and no fresh progressive cowle was granted during the last year.

15. The subjoined abstract statement exhibits in a comparative view the land revenue and remissions of the past fasli and its predecessor. The decrease in the ryots' holdings in water-rate (Fasaljasti and Tirvajasti), and in the Road Fund, is due to the unfavorable character of the season as already set forth, and the immense increase, Rupees 3,94,275, in remissions exclusive of fixed remissions, &c., is likewise attributable to the disastrous nature of the year. The total reduction in the beriz of the year under report is Rupees 4,29,666 under the head of Ryotwar, and Rupees 12,415 in Miscellaneous items, and the total Land Revenue of the year is Rupees 13,09,059 against Rupees 17,51,140 of its predecessor; the difference of Rupees 4,42,081 is due to the evil nature of the past season.

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COMPARATIVE Statement of Cultivation and Settlement.

Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	446,776	6,19,835	443,899	6,16,465	..	..	2,877	3,370
Wet	206,149	11,73,131	206,060	11,73,008	..	..	89	123
Total ..	652,925	17,92,966	649,959	17,89,473	..	..	2,966	3,493
Add.								
Second-crop Assessment	..	35,410	..	24,921	..	..	..	10,489
Water-tax	..	64,542	..	15,765	..	..	..	48,777
Road Fund	..	2,69,615	..	2,48,950	..	..	..	20,665
Village Service Fund	..	28,442	..	26,475	..	..	..	1,967
Total ..	..	21,90,975	..	21,05,584	..	..	..	85,391
Deduct.								
Remission	..	1,08,181	..	3,88,872	..	2,80,691	..	..
Road Fund	..	2,69,615	..	2,48,950	..	..	..	20,665
Village Service Fund	..	28,442	..	26,475	..	..	..	1,967
Other remissions as particularized in Statement No. 4.	..	1,61,138	..	2,47,354	..	86,216	..	..
Total ..	..	5,67,376	..	9,11,651	..	3,66,907	..	22,632
Remaining Beriz	..	16,23,599	..	11,93,933	..	..	..	4,29,666
Additional Miscellaneous item ..	..	1,27,541	..	1,15,126	..	..	..	12,415
Total ..	..	17,51,140	..	13,09,059	..	..	..	4,42,081

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16. Statement No. 4 contains particulars of remissions other than those for waste which appear in Statement No. 3, and regarding which explanation has been already afforded in paragraph 10 *supra.* The principal items of remission are Shavi or withered crops Rupees 1,05,283, Teervacommee or difference between wet and dry assessment Rupees 48,647, Fasliconmee or second crop not cultivated Rupees 14,705, and Pala Nashtam or loss of produce Rupees 9,583. All these remissions were necessitated by the highly unfavorable character of the season. The officers conducting the Jamabandi of the different taluqs concerned granted the concession very sparingly and after careful inspection of fields and crops by competent Revenue Officers, and the remission on account of loss of produce was granted only in some of the most distressed villages of the Wallajah and Polur Taluqs. The remaining items of remission entered in Statement No. 4 are either usual or of trifling importance.

17. Statement No. 5 shows the particulars of Miscellaneous items under Land Revenue, and the various items thereof are compared in the annexed memorandum between the present and past faslis:—

Miscellaneous Items.

Items.	Decrease of last Fasli.	Decrease of current Fasli.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi on Sundry Inams .. { Personal ..	32,349	32,212	..	137
Service ..	8,319	8,229	..	90
Dasabandam..	3,071	2,470	..	601
2. Tax on trees on unassessed lands.. ..	12,710	12,517	..	193
4. Revenue from rented villages	100	100	..	..
6. Land cultivated but not included in the Jamabandi	14,883	24,854	9,971	..
11. Cultivation of lands belonging to Pagodas where there is no worship	14	5	..	9
12. Cultivation of Chuttrum Inams	127	107	..	20
14. Rent on gardens and topes	5,102	4,867	..	235
15. Inam Tafferick	3	1	..	2
16. Revenue from reverted Inams	..	..	..	..
17. Collection from village service Inams for offices vacant	..	2	2	..
18. Revenue from sequestered Inams ..	1,266	926	..	340
19. Do. from hill villages	1,743	1,452	..	291
20. Do. from lands on the sides and slopes of hills	396	321	..	75
22. Do. from lands assessed at favorable rates	1,276	1,276	..	..
30. Rent on palmyra trees	3,984	2,164	..	1,820
32. Do. on fruit trees	670	2,276	1,606	..
38. Sale of Durby grass	..	10	10	..
41. Commission on distrained property ..	355	185	..	170
42. Do. on private estates under Circar management	373	212	..	161
44. Revenue fines	1,770	1,321	..	449
45. Savings and refunds	6	6	..	..
46. Excess collection over the demand ..	2,337	666	..	1,671
47. Charge for water on Zemindari Inams ..	15,492	5,944	..	9,548
48. Quit-rent on bungalows and gardens ..	1,551	1,395	..	156
52. Rattan and Coray rent	10	..	..	10
54. Sale proceeds of waste lands, &c. ..	544	3,718	3,174	..
56. Revenue process service fees	16,884	5,928	..	10,956
59. State Curnams, &c., Russums	478	476	..	2
60. Double charge for water on lands irrigated without permission	..	5	5	..
62. Revenue deposits forfeited	61	90	29	..
63. Sale proceeds of receipt and putta books..	270	128	..	142
64. Sale proceeds of trees	45	26	..	19
Other Items	1,352	1,237	..	115
Total ..	1,27,541	1,15,126	14,797	27,212
Net decrease ..	..	..	..	12,415

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1. Jodi on Service Inams.

18. The small decrease under "Personal" and "Service" Inams is due to relinquishments made during the year. The falling off of Rupees 601 under the head of "Dasabandam" is the result of diminished cultivation in consequence of the adversity of the season and of resumptions of certain Inams of this kind in the Palamanair Taluq.

19. Owing to the continued drought, large numbers of the old assessed trees died or became useless, and the number of fruit-bearing trees newly brought to account during the year under report was, by no means, large. Hence, the decrease of Rupees 193 and 235 under the 2nd and 14th Items, respectively.

6. Land cultivated but not included in the Jamabandi.

20. The considerable increase of Rupees 9,971 in this item is chiefly due to the extensive cultivation of tank-bed lands permitted as a special case during this famine and for which puttas could not be issued.

18. Revenue from sequestered Inams.

21. The decrease of Rupees 340 under this head is the consequence of some of the sequestered Inams having been released from attachment during Fasli 1286.

19. Revenue from hill villages.
20. Revenue from land on the sides and slopes of hills.
30. Rent on palmyra trees.

22. The adverse nature of the past season has been the cause of the decrease in each of the marginally noted items, viz., Rupees 291 in No. 19, Rupees 75 in No. 20, and Rupees 1,820 in No. 30.

32. Rent on fruit trees.

23. It is gratifying to observe that notwithstanding the unfavorable character of the season, the rent on fruit trees presents the large increase of Rupees 1,606.

41. Commission on distrained property.
42. Commission on private estates under Circar management.

24. The decrease of Rupees 170 and 161 in Items Nos. 41 and 42, respectively, is attributable to the limited amount of transactions under these heads during the year under review.

47. Charge for water on Zemindari Inams.

25. The deplorable deficiency of water-supply in Government sources of irrigation during Fasli 1286 has occasioned the decrease of Rupees 9,548 in this important item.

54. Sale proceeds of waste lands, &c.

26. The large increase of Rupees 3,174 in this item is due to the sale of tank-bed lands of Allapuram and Virupakshipuram in the Vellore Taluq under the authority conveyed in Board's Proceedings, dated 8th February 1875, No. 291.

56. Revenue Process Service Fees.

27. The decrease, Rupees 10,956, under this head is due to the limited employment of batta peons for purposes of revenue collection during Fasli 1286.

28. A memorandum of explanation regarding the several items comprised under the head "other items" in Statement No. 5 accompanies the report.

29. The remaining items in this statement do not seem to call for any remarks. The net decrease Rupees 12,415 in the miscellaneous revenue to which this statement relates is due to the adverse season as explained in paragraph 15 above.

30. Enclosure A in Statement No. 5 exhibits the particulars of Dry and Wet for the several items contained therein, and the particulars of remissions under this head, amounting to Rupees 741, are shown in another enclosure which accompanies Statement No. 5.

31. The demand, collection and balance both of arrears and current revenue of each permanently-settled estate and shrotriem in the district are shown in Statement No. 6.

32. Statement No. 7 shows the demand, collection and balance of all sources of revenue both current and arrears, and the subjoined is an abstract showing the whole revenue demand as compared with that of Fasli 1285.

Demand on all Sources of Revenue.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	4,86,737	4,86,724	..	13
Shrotriem Jodi	23,822	23,751	..	71
Ryotwar including Miscellaneous	17,51,139	13,09,059	..	4,42,080
Abkári do.	3,97,558	3,62,582	..	34,976
Stamps do.	1,98,592	1,87,286	..	11,306
Total ..	28,57,848	23,69,402	..	4,88,446

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33. The decrease of Rupees 13 (12-14-11) in the demand of peishcush on permanently settled estates is due to a permanent reduction in the peishcush of the Naraganti Paliem on account of certain lands taken up for a channel, as per Board's Miscellaneous Proceedings, dated 23rd March 1877, No. 4,372.

34. There is a decrease of Rupees 71 in Jodi and Quit-rent on Shrotriem and Inam villages. This is due to a permanent reduction of Rupees 61-8-5* in the Jodi of the Shrotriem village named Musari, and of Rupees 9-15-2† in that of Mukundarajepuram, both in the Wallajah Taluq. The taluq officers having failed to carry out, in due course, the order of reduction in the case of the first-named village, the reduction of Rupees 61-8-5 has been made in the year under report in the annual Jodi thereof, and a statement for the refund of the amount for past faslis is now under preparation and will shortly be submitted for sanction.

* *Vide* G.O., dated 8th December 1873, No. 1,373.
† *Vide* the Board's Miscellaneous No. 4,785, dated 9th June 1876.

35. The large decrease of Rupees 4,42,080 under Ryotwar and Miscellaneous is to be ascribed to the disastrous nature of the season already explained.

36. The large falling off of Rupees 34,976 in the Abkári revenue is likewise attributable to the bad season, in consequence of which the arrack and toddy renters of the district suffered considerable losses in their trade.

37. The decrease of Rupees 11,306 under the head of Stamp Revenue is due to diminished litigation in Fasli 1286 than in the former year, chiefly owing to the prevailing distress which checked the litigious propensities of the native community to a very marked extent.

38. The abstract statement of collections during the year under review as compared with those of its predecessor is shown below. In consequence of the disastrous nature of the year, the payments of kists were unusually unpunctual and heavy arrears were left outstanding at the close of the fasli. In consideration of the numerous difficulties resulting from the prevailing distress, coercive measures were not adopted as extensively as they would otherwise have been, and all classes of land-holders having been affected to a greater or less extent by the famine, the proprietors of permanently settled estates, who made little or no collection from their tenants, have not been able to pay up their dues to Government, and the Board have been pleased to sanction, in their Proceedings, dated 4th June last, No. 2,575, the suspension of collection of the entire peishcush of the Punganoor Zemindari for Fasli 1286 allowing the Zemindar a period of four years for the liquidation of the arrears due by him. Suspension of collection has also been ordered in the case of Abkári renters, as per Board's Proceedings, dated 26th October and 1st November 1877, Nos. 4,861 and 4,901, respectively:—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanently settled ..	1,22,660	3,56,465	4,79,125	70,088	65,961	1,36,049	..	3,43,076
Jodi on Shrotriem and Inam Villages ..	3,211	19,737	22,948	2,490	8,222	10,712	..	12,236
Ryotwar	60,490	15,35,582	15,96,072	69,685	4,33,492	5,03,177	..	10,92,895
Miscellaneous	34,710	94,188	1,28,898	31,550	34,156	65,706	..	63,192
Total ..	2,21,071	20,05,972	22,27,043	1,73,813	5,41,831	7,15,644	..	15,11,399
Abkári	31,892	3,70,250	4,02,142	27,265	2,60,459	2,87,724	..	1,14,418
Stamps	..	1,98,592	1,98,592	..	1,87,286	1,87,286	..	11,306
Grand Total ..	2,52,963	25,74,814	28,27,777	2,01,078	9,89,576	11,90,654	..	16,37,123

39. The entire current demand from all sources was Rs. 23,69,402 against Rs. 28,57,848 of the preceding year, showing a decrease of Rupees 4,88,446. Of this, Rupees 9,89,576 were collected within the fasli, and Rupees 1,84,989 after its close and until October. There is therefore a balance of Rupees 11,94,837 on account of the current demand. The season having since improved, I have now issued stringent orders to all officers concerned to expedite collection and reduce the balance as speedily as possible.

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40. Statement No. 8 shows the particulars of arrears of former faslis and the amount of irrecoverable balance, now recommended to be written off the accounts, is exhibited in Column 11 thereof and is composed of the marginally-noted items. A separate explanatory Memorandum showing the cause for each item of remission accompanies the statement and the circumstances of the defaulters from whom the arrear is due having been carefully scrutinized and gone through by the officers who conducted the Jamabandi of the different taluqs, the abovementioned sum of Rupees 9,111-6-7 has been eventually ascertained to be irrecoverable, for the remission of which the sanction of the Board and Government is solicited.

	RS.	A.	P.
Ryotwar	6,821	1	2
Miscellaneous	2,290	5	5
Total ..	9,111	6	7

41. ENCLOSURE A TO STATEMENT No. 8.—The number of cases in which coercive measures were adopted to recover the Government dues was 94,391 involving a total amount of Rupees 3,03,381. This large issue of process is attributable to the difficulties experienced in making revenue collections in consequence of the adversity of the season. It will however be observed from the figures given in the enclosure that property only to the extent of Rupees 72,101 were attached in 26,142 cases and the necessity for the sale of the distrained property diminished still further as will be seen from the fact that the arrears for which the property was sold amounted only to Rupees 18,559 in the case of 4,897 defaulters. The amount actually recovered by the sale of movable and immovable property is Rupees 18,402.

42. Statement No. 9 gives the particulars of collection and charges under all heads of Revenue. I have already explained in connection with Statement No. 7 the variations in collections, and I will now therefore pass on to the particulars of charges.

43. REFUND.—The increase of Rupees 4,793 is owing to the amount of second crop assessment in the Wandewash Taluq having been refunded to the ryots concerned as per Board's Proceedings, dated 26th January 1877, No. 303.

44. EXCISE ON SPIRITS AND DRUGS.—The decrease of Rupees 9,868 is due to the commission allowed to Toddy Renters having been discontinued.

45. SALARIES OF COLLECTORS, &c.—The decrease under this head of Rupees 2,999 is owing to the payment of deputation allowance instead of full salary to the Acting Sub and Head Assistant Collectors.

46. HUZUR AND TALUQ ESTABLISHMENT.—The increase of Rupees 3,014 is attributable to the payment of famine batta to the public servants drawing a monthly salary of Rupees 16 and under.

47. SADERWARD.—The increase of Rupees 707 is the consequence of the enhanced value of oil and other articles owing to the famine.

48. MEDICAL CHARGES.—The decrease of Rupees 557 is owing to savings effected by non-payment of salaries to Hospital Assistants transferred from the offices of the Head Assistant and General Duty Deputy Collectors.

49. CONTINGENCIES.—The large increase of Rupees 4,254 under this head is owing to the payment of travelling allowance and batta to Divisional officers and their establishments engaged in constant movements for the inspection of relief-works, &c.

50. MISCELLANEOUS.—The increase of Rupees 3,001 is due to the payment of famine batta to process servers.

51. The accompanying Enclosure A exhibits the revenue results under the principal sources of irrigation inserted in the margin. The Palar and other rivers of the district lay completely dry throughout the year under report for want of rains and the tanks dependent upon their anicuts had consequently deficient supplies of water. The large falling off of Rupees 72,925 in the revenue under the said marginal sources of irrigation is therefore the natural result of the adverse nature of Fasli 1286.

1. Palar Anicut.
2. Poiney do.
3. Cheyar do.
4. Aliabad do.
5. Kaveripauk Taluq.
6. Dusi Mamandur Taluq.
7. Chedupperi Taluq.

52. Enclosure B shows the particulars of lands acquired by the public servants of the district during the year and calls for no explanation.

53. It will be seen from Enclosure C that during the year under report a single cowle of acres 20 was granted in a certain village of the Gudiatham Taluq for the plantation of a private tope.

54. Enclosure D shows that no wet land was transferred to the head of dry during Fasli 1286.

55. No ruined tanks were made over to private parties during the past fasli and a blank Statement relating to the same accompanies the report.

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56. A statement in the prescribed form containing the particulars of the demand, collection, and balance of costs awarded in favor of Government in Civil suits brought against them is forwarded herewith. Out of the total demand of Rupees 154-14-7 a sum of Rupees 118-6-10 has already been recovered and steps have been taken for the realization of the remainder.

Taluqs.

1. Gudiatham.
2. Poloor.
3. Wandewash.
4. Palmanair.

Divisions.

1. Kangundi.
2. Arnee.
3. Venkatagiri Kota.
4. Punganur.

57. The Treasury Deputy Collector Mr. Marjoribanks inspected and examined the marginally-noted Taluq and Division Treasuries during Fasli 1286 and a detailed statement showing the particulars of his examination is enclosed. Strict instructions have been issued to the Tahsildars and Deputy Tahsildars concerned to pay due attention to the remarks made by him and avoid similar shortcomings in future accounts.

58. Village and Taluq Accounts.—The village and taluq accounts were duly examined and scrutinized by the officers conducting the Settlement and were found on the whole to have been better kept than in last year.

59. Quinquennial Accounts A to F.—Statement A shows the number of villages and hamlets according as they are inhabited or uninhabited held under each tenure. It will be seen therefrom that there is a net increase of five villages in the number of Ryotwar and of three in that of Shrotriem and Inam villages. The several causes of these differences in the number and tenure of villages between the last quinquennial return and the present statement having been fully explained in the Jamabandi Reports of the intervening years, it is now scarcely necessary for me to enter into them again here and it has been already observed in the early part of this report that no change has taken place during the year under report. The present number of inhabited Ryotwar villages is 2,934 and that of Shrotriem and Inam 122. No variation has taken place in the number (three) of rented villages.

60. Statement B exhibits the particulars of Circar and Inam Ayacuts and the proportion of cultivation and waste in regard to Government lands as well as percentage of waste to the entire Government Ayacut. The total Government land now in occupation is 649,959 acres, assessed at Rupees 17,89,473, against acres 696,333, assessed at Rupees 18,48,393, in the quinquennial account of Fasli 1281, and the percentage of waste to the total ayacut is 34 against 29 in the said fasli. The decrease in the extent of land now in occupation and the increase in the percentage of waste are attributable to the evil effects of the continued drought of two successive years (Faslis 1285-86).

61. Statement C shows in detail the various sources of irrigation for Fasli 1286 both public and private classed in reference to the ayacut or irrigable area under them. A very large proportion of Government sources of irrigation out of repair relates to those petty tanks and channels whose ayacut is below 50 acres. Want of improvements to them is due partly to inadequacy of funds available and partly to the improbability of several of the works proving remunerative owing to the small extent of irrigable area under them. A number of them have however been lately repaired from Famine Funds.

62. Statement D is blank as it has to be prepared in the Board's Office with reference to the tables of the last Census (*vide* Board's Proceedings, dated 21st April 1877, No. 1,823).

63. Statement E exhibits the particulars of farmers' and agricultural stock. The expressions "Registered Ryots" and "Sub-tenants" have been substituted in this statement for "Mirassidars" and "Poyacaries or under-tenants" respectively in the last quinquennial return. The number of "Registered Ryots," 244,934, as given in the present return is far greater than the figures, 190,862, entered in the last quinquennial account, while there is a decrease of about 20,000 under the head of "sub-tenants" and the total number of ryots in the year under report is 316,720 against 282,016 in Fasli 1281. The large increase in the number of registered ryots is due partly to an increase in the number of joint holders of lands and partly to a more careful preparation of accounts this year. There is a slight decrease in the number of ploughs in the district, and the decrease of upwards of 6,000 in the number of tilling cattle is the consequence of the increased mortality among them from want or insufficiency of pasturage throughout the district.

64. Statement F which is the last of the quinquennial returns is the rent-roll or classified list of ryots according to the amount of assessment paid by them to Government. There is not a single ryot in the whole district paying a revenue of upwards of Rupees 1,000, and the numbers of the ryots paying above Rupees 10 have also decreased while there is a large increase in that of the ryots paying under Rupees 10. This leads to the conclusion that the condition of the agricultural community has not in any way improved during the quinquennial period under report, and that the majority of the ryots in the district are men of very limited means of livelihood.

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65. A copy of the Sub-Collector's Jamabandi Report, No. 531, dated 19th November 1877, is herewith forwarded.

66. Conduct of Public Servants.—My Head Serishtadar Sreenevasa Charry during the year under review has continued to work with a zeal and energy that is beyond praise. He has been of very great assistance to me during the arduous period we have just passed through. Though often suffering severely from fever he was always ready for work and did it most thoroughly. He well deserves promotion.

Amongst the Tahsildars, it affords me pleasure to place on record the high opinion I entertain of the excellent service rendered throughout the year by Varadarajulu Reddiar, Tahsildar of Wallajah and Chuckravarthi Nainar, Tahsildar of Chittoor. Each of these officers was conspicuous for the zeal and efficiency with which they discharged the heavy work that was necessarily entailed upon them by the famine and which necessitated great and constant exposure to the sun. They have both worthily maintained the high reputation they had previously earned.

Chittoor, (Signed) W. S. WHITESIDE,
25th January 1878. *Collector.*

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SUB-COLLECTORATE.

I HAVE the honor to submit the Settlement Report of Sub-division for Fasli 1286 with usual annexed statements.

2. In this fasli of the three taluqs in the Sub-division only Vellore Taluq was settled by me, the remaining two, viz., Gudiatham and Arcot, having been settled by yourself. The Acting Sub-Collector Mr. Irvine settled the taluq of Poloor and myself that of Wandewash belonging to the division of the Deputy Collector on General Duties.

3. The subjoined statement shows the number of villages in each taluq, the stations at which settlement was made, and the time occupied at each station :—

Name of Taluq.	No. of Villages.	Stations.	Time occupied.	No. of Days.
1. Vellore	188	1. Agarumcharry .. 2. Virinjipuram ..	From 9th April to 19th April.	11
		3. Kaniembady .. 4. Oossoor	5th to 9th May ..	5
2. Gudiatham ..	270	Gudiatham and Kanga-nellore.	12th to 27th April ..	16
3. Arcot	348	Arcot	From 1st to 17th March 1877.	17
Total ..	806			

The number, &c., of the villages were the same as in last fasli.

4. PUTTAS.—The total number of puttas distributed in this fasli was 64,726 against 67,951 of the last fasli showing a large decrease of 3,225. This decrease which was seven times greater than that in Fasli 1285 was mainly owing to the small extent of land taken up, the season being quite adverse.

A memorandum showing the number of puttas, new, altered, and unaltered, issued in this and in last fasli is given below :—

Items.	Fasli 1286.	Fasli 1285.	COMPARISON.	
			Increase.	Decrease.
New puttas	893	1,674	..	781
Altered	11,358	13,160	..	1,802
Unaltered	52,475	53,117	..	642
Total ..	64,726	67,951	..	3,225

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From the above memorandum, it will be seen that there was a decrease under all items. This was owing to the non-attendance of many of the ryots, who were either absent on relief-works, &c., having been reduced to poverty by adverse circumstances during this unprecedented famine, or were from some other cause unwilling to attend the Jamabandi Cutcherry.

5. SEASON.—The season in this year was most unfavorable resulting in a serious and disastrous famine unprecedented in the recollection of the oldest inhabitants. Early in the year, viz., in July, August, and September there were partial falls of rain inducing many a poor ryot to sow the grain he had, but as the year advanced the seasonable rains entirely failed and the crops already raised became shavi and the total fall of rain during the whole period of the north-east monsoon only amounted to a little more than an inch. The severity of this unfortunate famine and excessive drought was first felt in the inland portion of the Arcot Taluq and then gradually in all parts of the Sub-division. There were no freshes at all in any of the rivers. Almost all the tanks both rain-fed and those depending on anicuts were quite dry. Although some of the river-channels had enough water at the commencement of the year, the supply in these decreased steadily day by day and at last became wholly insufficient to bring the crops there under them to maturity. All the crops that depended upon rain gave little or no outturn. Towards the middle of the year, relief-works were commenced. As the severe effect of this famine in this Sub-division is already so widely known, it is unnecessary for me to give any details.

A statement showing the rainfall during the fasli is annexed below:—

Month.		Gudiatham.	Arcot.	Vellore.
July 1876	..	1·4	3·6	5·8
August "	..	2·4	2·9	1·5
September "	..	4·5	7·5	3·2
October "	..	·8	·4	·8
November "	..	·9	2·9	1·9
December "	..	..	..	..
January 1877	..	..	..	..
February "	..	..	..	..
March "	..	·4	..	·1
April "	..	·2	..	1·1
May "	..	·2	3·9	2·9
June "	..	3·7	2·5	3·
Total	..	16·3	23·7	20·3

This, I need scarcely add, is much below the average fall of an ordinary year, viz., 40 in Fasli 1283.

6. SANITARY CONDITION.—The sanitary condition of the Sub-division in this fasli continued to be extremely unfavorable as in the previous fasli. Although every possible step was taken to provide medical aid to those suffering from epidemics, still a large number fell victims to cholera, diarrhœa, dysentery, fever, &c. &c. There were also many deaths from famine diarrhœa. Medicines in the shape of chlorodyne, cholera pills, &c., have been freely and timely supplied to the head of every village with specific instructions as to their use, but many of the patients mistaking the early systoms for that of common indigestion kept quiet until all chances of recovery were gone. In the case of famine diarrhœa it was found that in many cases the patients were incurable. These persons having from necessity neglected themselves at first, gradually succumbed notwithstanding the great care and caution used by medical officers in administering diet and medicine. Later on in the year, strict orders were sent to the village officers to watch and prevent people from starving from the beginning and to provide them with food at Government expense. During the Jamabandi, I personally explained to all village officers the responsibility reposed in them as regards preventing people from starvation. These personal instructions, the repeated stringent orders, the severe notice taken by me in some cases of the conduct of the village officers who failed to do their duty, and the strict introduction of village relief greatly abated the spreading of such diseases as cholera, famine diarrhœa, &c., towards the close of the fasli. Steps were also taken to keep every village and town clean and to observe other precautionary measures to prevent the spreading of epidemics.

The annexed statement in a comparative form shows the mortality from cholera, fever, and small-pox:—

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Taluqs.	Fasli 1285.			Fasli 1286.			Increase.			Decrease.		
	Cholera.	Fever.	Small-pox.	Cholera.	Fever.	Small-pox.	Cholera.	Fever.	Small-pox.	Cholera.	Fever.	Small-pox.
Arcot	723	..	..	4,886	..	..	1,163	..	..	..	..	..
Vellore	720	2,487	31	942	1,009	21	222	..	..	..	1,478	10
Gudiatham ..	1,864	2,853	65	2,965	3,775	60	1,101	922	..	..	..	5
Total ..	3,307	5,340	96	5,793	4,784	81	2,486	922	..	..	1,478	15

The increase of mortality under the head of cholera was owing to the prevalence of famine as explained already. The increase under the head of fever in the Gudiatham Taluq was not clearly explained by the Tahsildar. I think it was the result of imperfect registry as to the cause of death by the village officers. The large decrease in the item of fever in the Vellore Taluq was owing to the prevalence of a sever type of fever in the shape of an epidemic during the last fasli. The variation under the head of small-pox is so small that it needs no explanation.

7. Cattle.—The following statement shows the mortality amongst the cattle:—

Taluqs.	Fasli 1286.						Fasli 1285.	Comparison.	
	Cows.	Bullocks.	She Buffaloes.	He Buffaloes.	Sheep.	Total.		Increase.	Decrease.
Arcot	453	846	319	215	4,600	6,433	547	5,886	..
Vellore	200	400	100	100	185	985	1,074	..	89
Gudiatham ..	1,005	765	229	127	1,971	4,097	1,857	2,240	..
Total ..	1,658	2,011	648	442	6,756	11,515	3,478	8,126	89

The increase of mortality in the taluqs of Arcot and Gudiatham was due to want of sufficient fodder on account of excessive drought and to a heavy fall of rain in June last after a long interval during which the cattle had been reduced very much in condition in the eastern portion of the Arcot Taluq wherein it appears that a large number of cattle died through cold. It appears very strange that there should have been a decrease in mortality in the Vellore Taluq notwithstanding the severity of famine and the consequent failure of fodder. There may have been some error in the registry. I have therefore called upon the Tahsildar for an explanation.

8. Prices.—A comparative statement showing the average prices of the staple products per Madras garce is annexed below:—

Grain.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, 1st sort ..	152	272	120	..
Do. 2nd do. ..	143	257	114	..
Rice, 1st sort ..	337	572	235	..
Do. 2nd do. ..	314	523	209	..
Cholum	200	379	179	..
Cumboo	195	364	169	..
Horse-gram	227	392	165	..
Raggy..	192	368	176	..
Veragoo	220	..	..	220

The prices of all grains have risen considerably so as to be equal to double the amount of the high prices that ruled in Fasli 1285. The well-to-do ryots seeing that they had to meet with a severe and protracted famine, ceased at once to supply the local market with the grain they had in stock. Immediately after the merchants taking advantage of the distress that had commenced first in the neighboring districts of Cuddapah, Bellary, &c., disposed of their stock

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of grain at famine rates to the merchants of these districts. Meanwhile, the agricultural operations, owing to the adversity of the season, came to a standstill and the demand was far above the local supply. Then a large quantity of grain had to be imported from Madras by rail at high prices.

9. A comparative statement showing the ryots' holding in this and in previous faslis is annexed below :—

Items.	Fasli 1286.		Fasli 1285.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent .	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Ryots' holding at the commencement ..	230,750	6,85,704	234,767	6,90,716	..	..	4,017	5,012
Deduct lands given up	10,638	21,323	13,159	27,932	..	..	2,521	6,609
Remainder ..	220,112	6,64,381	221,608	6,62,784	..	1,597	1,496	..
Add lands taken up	7,286	17,247	9,142	22,920	..	..	1,856	5,673
Total ..	227,398	6,81,628	230,750	6,85,704	..	1,597	Net3,352	4,076

Owing to adverse season, the extent of holding at the commencement of the fasli and that taken up newly during the fasli were smaller than the corresponding items in the previous fasli. Under the heads of " lands given up " and "lands taken up" acres 2,970, assessed at Rs. 9,677, relate to lands transferred between ryots. Of the remainder under lands given up, viz., 7,768 acres, assessed at Rupees 11,656, only acres 6,613, assessed at Rupees 10,000, have been relinquished. It may appear strange why the extent actually given up was smaller than that in the previous fasli, which was comparatively a better year than the present. The chief reason was that as there had been enough rain from April 1876, the cultivation from which month belonged to this fasli, the ryots entertained some hopes up to the date of relinquishment, viz., 15th July 1876, that they would be blessed with seasonable and copious fall of rain. Subsequently, of course, their relinquishments could not be accepted. Under the head of " land taken up," the extent actually assigned under the durkhast rules amounted to acres 4,314, assessed at Rupees 7,561: Under this item also there was a decrease to that of the last fasli, apparently owing to the unfavorable character of the season.

10. Waste charged and remitted.—The annexed statement shows the extent of waste lands charged and remitted in this fasli as compared with the previous fasli :—

Fasli.	Description.	Waste Charged.		Waste Remitted.	
		Extent.	Assessment.	Extent.	Assessment.
		ACRES.	RS.	ACRES.	RS.
1285. ..	Dry	24,451	36,543	3	4
	Wet	4,028	21,771	7,413	42,198
	Total ..	28,479	58,314	7,416	42,202
1286. ..	Dry	22,972	32,207	1,483	1,685
	Wet	7,464	33,899	15,634	94,983
	Total ..	30,436	66,106	17,117	96,668
Increase	Dry	..	..	1,480	1,681
	Wet	3,436	12,128	8,221	52,785
	Total ..	3,436	12,128	9,701	54,466
Decrease	Dry	1,479	4,336	..	..
	Wet	..	..	..	..
	Total ..	1,479	4,336	..	..

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Under the head waste charged there was a small decrease in dry, apparently owing to the grant of remission on a larger extent of dry land than in last fasli. This concession was shown only to the ryots of the Arcot Taluq. In the taluqs of Vellore and Gudiatham only Rupees 3-4-10 have been remitted on account of dry waste. The reason why a larger amount than in previous fasli has been remitted on account of dry waste in the Arcot Taluq is well known to you, the settlement of that taluq having been made by yourself. As regards the dry waste in the Vellore Taluq, I once or twice brought to your notice the extreme necessity of granting some percentage remission, but you refused to concur with me. The increase under the head of wet waste charged was chiefly owing to the larger amount than in previous fasli, viz., 17,300, charged in the Gudiatham Taluq. In the Vellore and Arcot Taluqs, the charge was however less than in last fasli by Rupees 5,171. The increase under wet waste remitted was, of course, owing to the adverse season. The following memorandum shows at one glance the percentage on the wet holdings charged and remitted :—

Taluqs.	Charged.	Remitted.
Arcot	5 per cent.	29 per cent.
Vellore	1 do.	25 do.
Gudiatham	20 do.	8 do.

From this it will be observed that the Arcot Taluq suffered much and the Gudiatham Taluq little. No doubt the Gudiatham Taluq deserved less remission, because it contains a large number of river and spring channels in which the supply of water for irrigation purposes did not decrease until the latter part of the fasli. It however appears from a remark made by the Tahsildar of Gudiatham in his Jamabandi accounts, that wet waste charged includes certain amount relating to lands requiring further azamaish and report. I have now issued orders to him to complete this further azamaish as soon as possible, and report the result.

11. The following statement shows the extent and assessment of lands actually cultivated in this and in the previous fasli :—

Description.	Fasli 1285.		Fasli 1286.		Comparison.			
					Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Dry	137,016	2,21,825	133,649	2,20,360	..	..	3,367	1,465
Wet	57,839	3,63,362	46,196	2,98,494	..	..	11,643	64,868
Total ..	194,855	5,85,187	179,845	5,18,854	..	..	15,010	66,333

There was a decrease both in dry and wet lands owing to want of seasonable and sufficient fall of rain as explained already.

12. A memorandum showing the extent and assessment of lands cultivated with special products in this fasli as compared with the previous fasli is given below :—

Products.	Fasli 1285.		Fasli 1286.		Comparison.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane	686	3,822	781	4,383	+ 95	567
Cotton	3	15	5	16	+ 2	1
Indigo	5,959	11,065	3,057	5,813	— 2,902	5,252
Total ..	6,648	14,902	3,843	10,212	2,805 Net decrease	4,690

The increase under the head of sugar-cane was owing to the sufficient fall of rain at the commencement of the fasli. This crop is generally raised wherever the ryot has the advantage of supplementing a Government source of irrigation by means of private well water. The increase under the head of cotton being very small, it cannot be said that the ryots have shown any inclination to show a greater interest in the cultivation of this crop than in the previous faslis. As there was little or no rain in December and January there was a decrease in the extent cultivated with indigo, which is usually to be cultivated only at that time.

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13. The subjoined comparative statement exhibits the particulars of remissions granted in this and in the previous fasli :—

Items.	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
Occasional Remissions.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Stalakammi	..	..	..	..
2. Shavi	16,929 9 7	30,765 4 6	13,735 10 11	..
3. Payamali	27 1 2	..	..	27 1 2
4. Teervakammi	74 15 6	17,147 15 2	17,072 15 8	..
5. Boganasti	3,124 10 2	856 4 2	..	2,268 6 0
6. Teerva jastee	..	338 1 5	338 1 5	..
Total ..	20,156 4 5	49,107 9 3	31,246 12 0	2,295 7 2
Net Increase ..	..	..	28,951 4 10	..
Dasabandam ..	137 12 1	24 4 3	..	113 7 10
Total ..	20,294 0 6	49,131 13 6	28,837 13 0	..
Permanent Remission.				
Village Servants' Allowance.	41,212 8 0	33,866 9 7	..	7,345 14 5
Grand Total ..	61,506 8 6	82,998 7 1	21,491 14 7	..

The necessity for granting a larger amount than in last fasli of remission for shavi was on account of the complete failure of the north-east monsoon. The large increase under the head of Teervakammi, which being the difference of assessment between wet and dry rates on account of dry crops raised on wet lands likely to be left waste otherwise for want of water from Government sources of irrigation, was also owing to adverse season. The decrease under the head of Boganasti was owing to the ryots' inability to cultivate the same extent of two crop lands which bear a higher rate of assessment than one crop land as in previous fasli with first crops, as the early rains were not sufficient to tempt them to take the chances of success on this description of land. The remission under the head of Teerva jastee was granted also on account of the extraordinary unfavorable character of the season, as dry land irrigated by wells situated within the prohibited distance from Government irrigation works received no supplementary supply of water in this fasli from such works. There was also a small decrease under Desabandam. This was in consequence of a smaller extent of land than in the previous fasli under Desabandam tanks being brought under cultivation. The decrease under the head of the village servants' allowance was owing to the large amount of remission on which they get no allowance. I may here add that the steps I had taken in granting remission of various kinds in the Vellore Taluq have been fully reported upon in my letters, Nos. 284 and 310, dated 21st May and 11th June 1877, respectively.

14. Ryotwar Revenue.—A comparative statement showing the Ryotwar beriz is annexed below :—

Items.	Fasli 1285.	Fasli 1286.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Total holdings	6,85,703	6,81,628	..	4,075
Waste remitted	42,202	96,668	54,466	..
Remainder ..	6,43,501	5,84,960	..	58,541
Add second crop assessment	8,070	6,421	..	1,649
Additional assessment	23,041	6,301	..	16,740
Total ..	6,74,612	5,97,682	..	76,930
Deduct remissions	61,506	82,998	21,492	..
Remainder ..	6,13,106	5,14,684	..	98,422

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The cause of decrease in the total holdings and of increase under waste remitted and other remissions have already been explained. For the same reason there appears a decrease under second-crop and additional assessments. Even the present large amounts under these two items would not be secured to Government in a season like this, if the rule, that water-cess should be levied whenever the ryot utilizes Government water to which he is not strictly entitled, whether only once or until the crop comes to maturity, had not been strictly enforced.

15. A comparative statement containing the result from all sources of revenue is given below:—

Items.	Fasli 1285.	Fasli 1286.	Comparison. Increase.	Comparison. Decrease.
Permanently settled.	RS.	RS.	RS.	RS.
Shrotriem Jodi	7,115	7,115	..	..
Ryotwar	6,13,105	5,14,684	..	98,421
Miscellaneous	33,485	34,013	528	..
Abkári	73,055	62,384	..	10,671
Stamps	43,520	40,504	..	3,016
Total ..	7,70,282	6,58,702	..	11,580

The only item that requires explanation is the Miscellaneous. The above statement shows an increase under this item owing to the sale proceeds of the tank-bed lands of Allapuram and Virupatchipuram in the Vellore Taluq and the assessment of a large extent of land cultivated after the Jamabundy of Fasli 1285 in the Arcot Taluq having been included on the demand of this fasli. Otherwise there was a decrease under the various minor items comprising this major head as explained in another part of this report. The demand on the amount of shrotriem jodi is not subject to fluctuations. Under the head Abkari, only the actual remittance by the renters into the Taluq Treasuries is shown as demand. The decrease under stamps was certainly owing to adverse season when people have less means and inclination to indulge in litigation, &c.

16. The statement showing the demand, collection, and balance of all sources of revenue is annexed below:—

Taluqs.	Demand.	Collection within the Fasli.	Balance.	Subsequent Collection.	Balance.
	RS.	RS.	RS.	RS.	RS.
Vellore	2,00,015	93,451	1,06,564	21,862	84,702
Gudiattam	2,09,875	1,16,561	93,314	13,293	80,021
Arcot	2,48,811	88,926	1,59,885	10,958	1,48,927
Total ..	6,58,701	2,98,938	3,59,763	46,113	3,13,650

At the close of the fasli the collection amounted to 45 per cent. of the demand, but the subsequent collection raised the precentage only to about 54 per cent. Out of the final balance, the following memorandum shows the particulars of ryotwar, miscellaneous, and shotriem against each taluq:—

Name of Taluq.	Ryotwar.	Miscellaneous.	Shrotriem.	Total.
	RS.	RS.	RS.	RS.
Vellore	79,311	5,291	100	84,702
Gudiattam	71,116	8,887	17½	80,021
Arcot	1,34,589	8,097	6,241	1,48,927
Total ..	..	..	..	3,13,650

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From the above memorandum, it will be seen that the heaviest balance was against the Arcot Taluq. The collection in the other taluqs were also not satisfactory. All this was, no doubt, chiefly owing to the unfortunate state of the season. Until the close of the fasli, the Tahsildars were fully occupied in supervising the execution of relief-works and other famine arrangements. Besides, the ryots generally having been reduced to pauperism, they were utterly unable to pay the assessment due on their lands. Although some ryots obtained a harvest, the outturn was very poor and quite insufficient for their own consumption. Under these circumstances no blame can be attached to the Tahsildars or their subordinates.

17. The demand, collection, and balance statement regarding arrears is annexed below :—

Arrears at the begining of Fasli 1286.	Collection.	Remission.	Total.	Balance.	Subsequent Collection.	Balance.
RS. 1,09,376	RS. 41,477	RS. 2,750	RS. 44,227	RS. 65,149	RS. 206	RS. 64,943

The collection of arrears in this fasli was comparatively better than the same in last fasli when the total collection including remissions amounted to Rupees 38,163, leaving a final balance of Rupees 63,758. Of the present fasli, balance Rupees 4,699 relate to jodi on shrotriems, due only in the Arcot Taluq, Rupees 41,010 to ryotwar, and Rupees 19,230 to miscellaneous. The largest amount of arrears, viz., Rupees 31,737, is against the Gudiattam Taluq. The detailed statements showing the taluqwar arrears, recoverable and irrecoverable, will follow, the necessary information on the subject not having been received as yet from all the taluqs.

18. The following statement shows demand, collection, and balance on shotriems :—

Taluq.	Demand.				Balance.
	Arrears.	Current.	Total.	Collection.	
	RS.	RS.	RS.	RS.	RS.
Arcot	5,292	6,647	11,939	738	11,201
Gudiattam	17½	70	87½	70	17½
Vellore	..	399	399	175	224
Total ..	5,309½	7,116	12,425½	973	11,442½

The Tahsildar of Arcot does not explain why so large amount was left uncollected. I think it was probably owing to the bad state of the season. There used to be always large outstandings against the Shrotriemdars in the Arcot Taluq even in previous years. With a view to liquidate these arrears of jodi, two of the shrotriems have already been attached and kept under Government management. Had there been no famine, a large amount would have been collected in these villages. There is also a small balance of jodi, viz., Rupees 176-8-0, against the village of Valavanoor, which has been since incorporated with Iyen. Steps will, however, be taken to reduce the arrears on all shrotriems as much as possible.

19. The extent to which coercive processes have been issued during the fasli is given in the sub-joined statement. Owing to prevalent of famine as explained already, the issue of coercive processes was suspended for some time, and subsequently it was resumed only as regards well-to-do ryots. Hence there was a decrease under almost all items as shown in in the subjoined statement.

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ENCLOSURE A No. 8.

STATEMENT showing the extent to which Coercive Process was employed in the collection of Revenue in the Sub-Division of North Arcot for Fasli 1286.

Taluqs.	Number of Defaulters against whom coercive processes were issued.	Amount of arrears for which the processes were issued.	Number of Defaulters whose property, personal or real, was attached.	Arrears for which the property, personal or real, was attached.	Number of Defaulters whose property was actually sold.	Amount of arrears for which the property was sold.	Value of Property sold. Real Property. Estimated Value.	Value of Property sold. Real Property. Amount actually realized.	Value of Property sold. Personal Property. Estimated Value.	Value of Property sold. Personal Property. Amount actually realized.	Total. Estimated Value.	Total. Amount actually realized.
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arcot	17,225	57,161	1,532	9,126	326	1,056	1,181	1,075	7,235	938	8,416	2,013
Vellore ..	12,000	34,325	1,300	11,126	225	42	589	640	985	195	1,574	835
Gudiattam ..	4,732	11,854	1,745	8,472	927	5,388	250	346	358	762	608	1,108
Total ..	33,957	1,03,340	4,577	28,724	1,478	6,486	2,020	2,061	8,578	1,895	10,598	3,956
Last Fasli ..	45,824	1,37,620	9,137	46,435	1,892	14,349	1,788	3,532	8,605	9,258	10,393	12,790
Decrease ..	11,867	1,34,280	4,560	17,711	414	7,863	232 Increase.	1,471 Decrease.	27 Decrease.	7,363 Decrease.	205 Increase.	8,834 Decrease.

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20. A statement showing the demand, collection, and balance of miscellaneous is annexed. From this statement it will be observed there is no demand under Items 3, 4, and 7. The demand under Items Nos. 10, 11, 19, 23, and 26 that relating to Inam jodi on Dasabandam being same as in last fasli no explanation is called for. The increase and decrease under Items Nos. 1, 2, 6, 8, 9, 12, 13, 14, 18, 22, 24, 25, 27, and 28 are so small that they require no explanation. The large increase under Item No. 3 was owing to the cultivation of large extent of land apparently taken up on durkhast in the Arcot Taluq after Jamabundy in last fasli. There was also a decrease under the head of Revenue fines.

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A Statement showing the Demand, Collection, and Balance of Miscellaneous Revenue in the Sub-Division of North Arcot during Fasli 1286.

No.	Items.	Demand of last Fasli.	Arrears.	Demand of Present Fasli. — Current. — Demand.	Demand of Present Fasli. — Current. — Remission.	Demand of Present Fasli. — Current. — Net Demand.	Demand of Present Fasli. — Total of Columns 3 & 6.	Total Collection of arrears and current at the end of Fasli.	Remission.	Total.	Remainder.
	1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Inam Jodi. Personal	5,010 14 2	3,141 13 6	5,025 10 2	..	5,025 10 2	8,167 7 8	1,587 12 10	..	1,587 12 10	6,579 10 10
	Inam Jodi. Service	1,982 2 1	2,817 10 9	1,956 2 3	..	1,956 2 3	4,773 13 0	1,032 8 3	..	1,032 8 3	3,741 4 9
	Inam Jodi. Dasabandam ..	25 13 3	51 10 6	25 13 3	..	25 13 3	77 7 9	25 13 3	..	25 13 3	51 10 6
2	Tax of trees on unassessed land.. ..	5,626 8 4	3,015 5 2	5,524 10 6	..	5,524 10 6	8,539 15 8	2,694 6 11	100 0 0	2,794 6 11	5,745 8 9
3	Assessment on lands not included in Jamabundy.	5,126 8 7	2,628 14 5	8,018 7 7	709 4 1	7,309 3 6	9,938 1 11	3,092 3 0	30 4 8	3,122 7 8	6,815 10 3
4	Revenue of unclaimed Inams	..	5 14 3	..	..	..	5 14 3	..	..	..	5 14 3
5	Do. of Inam lands of pagodas in which worship is discontinued.	9 13 3	44 5 10	..	..	..	44 5 10	39 6 3	..	39 6 3	4 15 7
6	Tope Revenue	1,863 3 5	3,639 8 5	1,834 7 4	..	1,834 7 4	5,473 15 9	2,488 2 7	..	2,488 2 7	2,985 13 2
7	Revenue of vacant Service Inam ..	..	1,120 4 3	..	..	..	1,120 4 3	572 5 10	..	572 5 10	547 14 5
8	Do. of resumed Inams	9 8 0	1,367 4 2	52 5 2	..	52 5 2	1,419 9 4	16 0 11	..	16 0 11	1,403 8 5
9	Revenue of Hill tracts	921 5 8	1,003 9 9	916 2 0	..	916 2 0	1,919 11 9	771 8 2	..	771 8 2	1,148 3 7
10	Do. of cultivation on slope of hills.	1 15 0	21 15 0	1 15 0	..	1 15 0	23 14 0	..	..	..	23 14 0
11	Reyayet	138 15 3	382 14 4	138 15 3	..	138 15 3	521 13 7	..	..	..	521 13 7
12	Tax of palmyra trees	176 2 0	..	104 3 0	..	104 3 0	104 3 0	..	..	..	104 3 0
13	Tax on fruit trees	1,786 12 7	5,897 7 2	1,738 15 6	..	1,738 15 6	7,636 6 8	2,467 4 4	..	2,467 4 4	5,169 2 4
14	Commission for the sale of distrained property.	3 10 8	..	9 0 2	..	9 0 2	9 0 2	9 0 2	..	9 0 2	..
15	Revenue fine	457 12 5	..	278 3 0	..	278 3 0	278 3 0	278 3 0	..	278 3 0	..
16	Collection in excess of demand	0 10 6	..	272 11 5	..	272 11 5	272 11 5	272 11 5	..	272 11 5	..
17	Water rate on Zemindari Inams ..	3,815 9 5	6,589 10 5	1,740 9 1	..	1,740 9 1	8,330 3 6	1,530 11 4	7 15 0	1,521 10 4	6,808 9 2
18	Fasil jasti on do. do. ..	66 5 10	56 13 10	20 12 5	..	20 12 5	77 10 3	30 0 0	..	30 0 0	47 10 3
19	Quit-rent on Bungalows, Gardens, &c...	491 14 11	422 9 1	491 14 11	..	491 14 11	914 8 0	414 9 7	..	414 9 7	499 14 5
20	Sale of waste lands	..	..	3,643 13 9	..	3,643 13 9	3,643 13 9	3,643 13 9	..	3,643 13 9	..
21	Revenue process fees	4,890 5 0	..	2,087 11 5	..	2,087 11 5	2,087 11 5	2,087 11 5	..	2,087 11 5	..
22	Sale of Putta Kachayets	128 6 0	..	49 15 0	..	49 15 0	49 15 0	49 15 0	..	49 15 0	..
23	Permanent Putta	351 2 0	260 3 11	351 2 0	..	351 2 0	611 5 11	277 13 11	..	277 13 11	333 8 0
24	Revenue deposit credit	..	..	5 14 0	..	5 14 0	5 14 0	5 14 0	..	5 14 0	..
25	Sale of trees	..	..	26 0 0	...	26 0 0	26 0 0	26 0 0	..	26 0 0	..
26	Railway interest	21 6 7	21 6 7	21 6 7	..	21 6 7	42 13 2	..	..	..	42 13 2
27	Sale of Service Register Books ..	0 2 6	..	3 5 10	..	3 5 10	3 5 10	3 5 10	..	3 5 10	..
28	Premium received for changing silver into copper coins.	..	..	4 3 2	..	4 3 2	4 3 2	4 3 2	..	4 3 2	..
29	Petty sources	607 2 0	666 12 10	378 12 3	..	378 12 3	1,045 9 1	187 7 9	..	187 7 9	858 1 4
	Total ..	33,503 14 5	33,156 2 2	34,723 2 0	709 4 1	34,013 13 11	67,170 0 1	23,592 0 8	138 3 8	23,730 4 4	43,439 11 9

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But this is not a permanent item that can be explained. The large increase under Item No. 16 (collection in excess of demand) was in consequence of the collection made previous to Jamabundy with reference to previous fasli's beriz, which after Jamabundy has become in excess of the present year's beriz. The increase under the head of "Sale of waste lands" was owing to the crediting to this head a large amount of sale proceeds of Allapuram and Virupatchipuram tank-bed lands. The decrease under the remaining Items Nos. 17 and 29 was in consequence of the insufficient fall of rain and that under Item 21 (Process fees) has been explained. The large balance under all these items has been already explained.

21. The following statement gives ayacut, &c., under principal sources of irrigations:—

Name of Irrigation Works.	Number of Tanks under Irrigation in No.	Number of Villages under Irrigation in No. 1.	Ayacut.		Cultivation.	
			Extent.	Assessment.	Extent.	Assessment.
	NO.	NO.	ACS.	RS.	ACS.	RS.
Sathuperi Tank	1	11	1,775	11,995	716	5,368
Ponnai Anicut..	5	5	881	4,108	367	3,314
Palar do.	81	64	9,199	50,678	5,742	36,446
Mamandoor Tank	1	19	3,154	21,910	1,632	10,360
Total ..	88	99	15,009	88,683	8,527	55,488

The decrease under cultivation was owing to the scanty fall of rain and to the want of freshes in the Palar and Ponnai rivers. During the fasli no ruined tanks were given for local repair, nor were any wet lands transferred to dry.

22. The following statement shows the entent, &c., of land granted under Tope rules :—

Taluqs.	For private Tope.				Topes for Charity.			
	Number of Villages.	Extent in Acres.	Assessment.	Number of Cowles.	Number of Villages.	Extent in Acres.	Assessment.	Number of Cowles.
		ACS.	RS. A. P.			ACS.	RS. A. P.	
Gudiattam	1	20	8 0 0	..	..	..	..	..
Arcot .. .. } Vellore .. .. }	None.		..	..	..	..	..	..

The extent granted for private tope in this was, however, larger than in the previous fasli when only 1·45 acre of land has been assigned.

23. Rain gauges appear to have been properly kept at each cusbah station of the taluq.

24. A statement showing the lands acquired by public servants is annexed below:—

Name of Public Servants.	Office.	District and Taluq where Land is situated.	Land acquired.		When acquired, whether prior or after entertainment in the Public Service.	By what means.	Nature of interest possessed by Public Servant.
				RS. A. P.			
A. Kanakasabay Mudaly.	Tahsildar of Gudiattam.	....	..	..	..	..	Nothing in this taluq, but particulars of land obtained in previous faslies in South Arcot not given.

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Name of Public Servants.	Office.	District and Taluq where land is situated.	Land acquired.		When acquired, whether prior or after entertainment in the Public Service.	By what means.	Nature of interest possessed by Public Servant.
				RS. A. P.			
Masilamany Mudaly	2nd Gumastah, Gudiattam.	Erayanoor, Arcot Taluq.	20	100 0 0	Before ..	Heriditary.	By paying teerva and enjoying the land.
Sawmy Pillay ..	Gumastah ..	Velapakum Nayakumpoliem in Arcot Taluq, Velumbuttu and Soorumzuppum in Gudiattam Taluq.	31¼	100 0 0	Do. ..	Do.	
Narrain Iyer ..	Do. ..	Nagrampedu, Wandiwash Taluq.	2¾	12 14 2	Do. ..	Do.	
Abdul Kader ..	Do. Vellore Taluq.	Sirukaryi, Vellore Taluq.	4	27 0 0	Do. ..	By purchase and durkhast.	
Arunachellier ..	Sheristadar, Vellore Taluq.	Mookuntharayapuram, Wallajah Taluq.	43	Assessment cannot be fixed because Poramboke is included.	After ..	By purchase in the name of his son.	By paying and enjoying the land.

25. The usual examination of village accounts has been made during the Jamabundy in the Vellore Taluq as regards a few villages and found correct.

26. Conduct of Public Servants.—During the fasli the Tahsildar of Arcot, Varadarajulu Reddy, having been transferred to Wallajah Taluq temporarily on account of the famine, the Tahsildar of Gudiattam, Venkatsubiah, has been promoted to the Arcot Tahsilship. To his place one Arcot Kanagasabay Mudaly, Sub-Division Sheristadar of the South Arcot District, has been appointed. Prakasam Naidu remained in charge of Vellore. As these officers have been chiefly engaged on famine duty during the fasli, no special notice of them need, I think, find a place in this report. Of my Sheristadar Numiah Chettyar I can only speak in terms of the highest praise. He has worked well and conscientiously and has been of the greatest possible assistance to me. I trust that whenever an opportunity occurs of giving him the promotion he has so thoroughly earned, his claims will not be overlooked.

Vellore,
19th November 1877.

(Signed) W. P. AUSTIN,
Acting Sub-Collector.

Exd. W. H. French, W. J. Lewis and A. Grubert.

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SETTLEMENT REPORT

OF

SOUTH ARCOT.

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Prefatory.—I HAVE the honor to submit the usual report on the results of the Jamabandi Settlement of the district for Fasli 1286 (A.D. 1876-77), together with the prescribed statements* as per enclosed list.

*Already despatched to the Board—*vide* letters, Nos. 9 and 22, dated 8th January 1878 and January 1877.

2. *Land Revenue Demand.*—The net demand of land revenue for the year was Rupees 26,42,823 against Rupees 30,45,129 in the previous year showing a decrease of Rupees 4,02,306, the causes whereof are explained below under the several items concerned.

3. *Distribution of Jamabandi Work, its Commencement and Close.*—Of the eight taluqs in the district, Virdachellam and Chedambram were settled by the Collector, Trikalore by the Sub-Collector, Tindivanam by the Head Assistant Collector, Trinomalay and Villapuram by the Deputy Collector General Duties, Cuddalore and Kullakurchi by the Temporary Deputy Collector Venkatsubbiah. The settlement of the various taluqs extended from 1st March to 26th June 1877, which was owing partly to the district staff having been short-handed for more than a month after Mr. Wallace's transfer from the district in May last, and partly to the tedious nature of the settlement on account of the large shavi and waste remissions necessitated by the adverse season.

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4. *Number and Tenure of Villages and variations.*—There was no variation in the tenure of any village in the district, but one Ryotwar village was added to the existing number by the transfer of Urkonudanore from the Tripatore Taluq of Salem District to the Trinomalay Taluq of South Arcot for reasons given in G.O., No. 845, of 23rd June 1876, Revenue Department. Also *vide* notification of Government, dated 23rd June 1876, published at page 969 of the *Fort St. George Gazette*, dated 11th July 1876. Subjoined is a comparative statement of the villages held on the various tenures in the district:—

Description of Villages.	Number of Villages in Fasli 1285.	Number of Villages in Fasli 1286.	Increase.	Decrease.
Ryotwar Villages	3,006	3,007	1	...
Shrotriem Villages	163	163	...	...
Surva (tax fee) Inam Villages...	7	7	...	...
Mutta Villages	17	17	...	...
Amani Villages...	...	...	...	...
Moturpha Villages	3	3	...	...
Total ...	3,196	3,197	1	...

5. *Season.*—The season of Fasli 1286 was more unfavorable to agricultural operations throughout the district than the previous one as already described in the papers noted in the margin. The rainfall for the year was very scanty, being only 24·63 inches, or one-half of that in Fasli 1284, a fair average year; and taking the months of September, October, November, and December in which rain is most important for purposes of cultivation, the fall in those months was only 10·82 against 29·16 in the corresponding number of Fasli 1284. In December there was hardly any rain at all. None of the tanks, rivers, and channels therefore received a proper supply of water for irrigation and the result was 22 per cent. of the nunjah holding was waste against only 6 per cent. in the previous year*, and the crops on the lands cultivated mostly withered. Even drinking-water became scarce in parts of the district. Subjoined is a comparative statement of the rainfall in Faslis 1284, 1285, and 1286:—

Vide Collector's report recorded in Board's Proceedings, dated 30th December 1876, No. 3,340.
Vide Collector's report recorded in Board's Proceedings, dated 13th February 1877, No. 612.

	Nunjah Waste.	Nunjah Holdings
* 1285	17,000	284,000
1286	64,000	285,000

Months.	Rainfall.		
	Fasli 1284.	Fasli 1285.	Fasli 1286.
	INCHES.	INCHES.	INCHES.
April...	·24	·79	1·27
May	6·66	2·91	1·81
June	2·95	·87	2·4
July	3·91	2·20	2·52
August	5·14	10·16	6·17
September	11·27	6·53	3·27
October	9·38	4·26	2·21
November	6·19	4·37	4·88
December	2·32	1·71	·46
January	·39	...	...
February	...	...	...
March	...	·4	...
Total ...	48·45	33·84	24·63
Decrease on Fasli 1285 ...	...	...	9·21
Do. on Fasli 1284 ...	...	...	23·82

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6. *Public Health.*—The public health during the first half of the fasli was much better than in that of the previous year, while in the latter half it grew worse, apparently owing to the famine. The following statement compares the particulars of the mortality from various diseases for each half-year :—

Diseases.	Population.	From July to December 1875.	From January to June 1876.	From July to December 1876.	From January to June 1877.	Difference.	
						From July to December 1876.	From January to June 1877.
Cholera	1,755,817	8,108	7,275	2,269	9,900	— 5,839	+ 2,625
Small-pox		752	497	335	574	— 417	+ 77
Fever		7,429	5,158	5,899	6,310	— 1,530	+ 1,152
Bowel-complaint and other diseases...		9,212	7,321	8,151	8,943	— 1,061	+ 1,622
Total ...	...	25,501	20,251	16,654	25,727	— 8,847	+ 5,476
Net Decrease ...	...	...	...	...	...	...	3,371

7. *Cattle Disease.*—The number of deaths among cattle was considerably larger than in the previous year, but no reliable accounts have been received from the Tahsildars. The increase was due partly to the prevalence of cattle disease and partly to want of fodder.

8. *Prices of Agricultural Produce.*—The *average* prices of all the principal grains are detailed in Statement No. 2. The latter half of the fasli having been a period of scarcity, the *average* prices for the whole year cannot be taken to fairly represent the real state of things at different periods of the year. The course of prices for each month is therefore given below from which it will be seen that they were ordinary until October 1876 when they began to rise till they gradually attained in February 1877 a height which they had never before reached. This rise was owing partly to the failure of the crops and partly to the drain caused by demands from the adjoining districts, chiefly Salem and North Arcot :—

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Grains.	July 1876.	August 1876.	September 1876.	October 1876.	November 1876.	December 1876.	January 1877.	February 1877.	March 1877.	April 1877.	May 1877.	June 1877.
	MEASURES. PER RUPEE.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.	MEASURES.
Rice, 1st sort	8·42	7·93	7·62	6·50	5·20	4·04	4·12	4·37	4·64	5·10	4·75	4·54
Do. 2nd „	8·55	8·31	8·12	7·25	5·50	4·00	4·75	4·95	5·17	5·67	5·22	4·91
Paddy, 1st sort	18·28	17·51	16·82	15·00	11·50	8·50	8·00	9·00	8·60	10·36	10·00	9·63
Do. 2nd „	18·73	18·08	17·25	16·00	12·50	9·00	10·07	10·00	9·47	11·48	9·33	10·10
Cholum	14·25	13·9	13·33	13·75	16·00	6·25	6·62	6·82	6·87	6.85	6·25	5·76
Cumboo	14·86	16·04	17·37	15·25	10·00	7·00	6·37	6·55	6·80	7·42	6·63	6·40
Raggy	14·69	14·73	15·43	14·25	9·00	6·50	6·40	6·75	6·83	7·56	6·45	6·30
Horse-gram	12·82	12·00	11·23	9·88	7·00	5·57	6·60	7·18	6·18	6·65	6·69	6·39
Varagu	27·12	26·50	25·87	22·50	23·50	9·25	...	...	11·00	15·00	12·00	...

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9. *Number of Puttas.*—The total number of puttas issued in the fasli was 301,407 which is less than the number issued in Fasli 1285 by 2,482—*vide* comparative statement annexed below :—

——	Fasli 1285.	Fasli 1286.	Difference.
1. Fresh puttas	27,498	21,749	— 5,749
2. Old ones modified	129,507	152,482	+ 22,975
3. Do. not modified	146,884	127,176	— 19,780
Total ...	303,889	301,407	— 2,482

10. The reduction in the number of puttas is due partly to increase in the relinquishments of holdings during the fasli apparently on account of continued bad season, but it will be seen from paragraph 13 that there was actually an increase of cultivation in the district and much land had to be kept under Swayajasti on account of the want of time to enter the land in the cultivators' puttas.

11. *Changes in Ryots' Holdings.*—The following abstract exhibits the changes in the holdings of ryots during the fasli as compared with those in the preceding one :—

——	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the commencement of the fasli	1,169,537	30,04,098	1,234,289	31,13,907	64,752	1,09,809	...	...
Deduct.								
Relinquishment, transfer, &c.	79,256	1,49,945	98,000	1,95,182	18,744	45,237	...	...
Remainder ...	1,090,281	28,54,153	1,136,289	29,18,725	46,008	64,572	...	...
Add.								
Land taken on durkhast transfer	144,008	2,59,754	113,217	2,22,287	...	...	30,791	37,467
					Net Increase			
Total ...	1,234,289	31,13,907	1,249,506	31,41,012	15,217	27,105	...	...
Deduct waste remitted ...	22,117	45,370	79,942	3,07,466	57,825	2,62,096	...	...
Remainder ...	1,212,172	30,68,537	1,169,564	28,33,546	...	...	42,608	2,34,991
Actual cultivation...	1,093,005	28,40,196	1,057,458	26,14,018	...	...	35,547	2,26,178
Waste charged	119,167	2,28,341	112,106	2,19,528	...	...	7,061	8,813

12. The present settlement has secured a net increase to the holdings of Acres 15,217, assessed at Rupees 27,105.

13. Of the total area, 113,217 acres, added to the holdings this year, there were 44,699 acres or 40 per cent. cultivated *without* durkhast and 35,202 acres or only 31 per cent. cultivated on durkhast. The actual extent of cultivation without durkhast was much greater, but it was not possible to issue puttas for the whole of it as the Revenue Inspectors had no time to examine the whole cultivation owing to the tedious work of shavi inspection which devolved on them.

14. *Cultivation.*—Taking the dry and wet holdings together, the actual area cultivated this year was less than that in Fasli 1285 by acres 35,547, but taking them separately the variations were as below :—

——	Cultivation in Fasli 1285.	Cultivation in Fasli 1286.	Difference.	Percentage of 3 or 1.
	ACRES.	ACRES.		
Dry	826,368	835,769	+ 9,399	1
Wet	266,637	221,691	— 44,946	17
Total ...	1,093,005	1,057,458	— 35,547	3

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15. *Ryotwar Settlement.*—The result of the settlement (ryotwar and Miscellaneous combined) of Fasli 1286 as compared with that of the preceding fasli is detailed in the annexed statement which shows a falling off of Rupees 3,89,864 in the revenue under "Ryotwar" and Rupees 12,441 under "Miscellaneous," making in all Rupees 4,02,305. The cause of this large decrease was the unfavorable character of the season:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Net extent and assessment after excluding waste remitted—								
Dry	936,109	15,94,423	938,246	15,91,918	2,137	...	...	2,505
Wet...	276,063	14,74,114	231,318	12,41,628	...	...	44,745	2,32,486
Total ...	1,212,172	30,68,537	1,169,564	28,33,546	2,137	...	[illegible]	2,34,991
Net Decrease ...	...	...	...	...	...	...	...	[illegible]
Add.								
Second Crop Assessment ...	...	69,077	...	42,435	...	...	...	26,642
Water-rate on dry land ...	...	2,48,922	...	1,29,153	...	...	...	1,19,769
Road-cess	...	2,12,118	...	2,04,679	...	...	...	7,439
Morah or Village-cess due on Villages transferred from Trichinopoly District.	...	1,403	...	1,356	...	...	...	47
Total ...	...	36,00,057	...	32,11,169	...	...	...	3,88,888
Deduct.								
Road-cess	...	2,12,591	...	2,05,145	...	...	...	7,446
Village-cess due on the Villages transferred from Trichinopoly District.	...	1,403	...	1,356	...	...	...	47
Other remissions as per Account No. 4.	...	4,98,260	...	5,06,729	...	8,469	...	...
Total ...	...	7,12,254	...	7,13,230	...	976 Net Increase.	...	...
Remaining Beriz—								
Ryotwar	...	28,87,803	...	24,97,939	...	...	...	[illegible]
Miscellaneous	...	1,26,065	...	1,13,624	...	...	...	12,441
Total ...	...	30,13,868	...	26,11,563	...	...	...	4,02,305

16. *Special Products.*—Subjoined is a comparison of the cultivation of sugar-cane, cotton, and indigo in Faslis 1285 and 1286:—

Products.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane	2,573	16,273	2,770	17,982	197	1,709	...	...
Cotton	16,442	34,141	9,407	19,270	...	...	7,035	14,871
Indigo	65,967	1,23,589	38,202	72,008	...	...	27,765	51,581
Total ...	84,982	1,74,003	50,379	1,09,260	197	1,709	34,800	66,452

17. The increase in the cultivation of sugar-cane notwithstanding the bad season is due to particularly good lands being chosen for this crop in localities irrigated by wells and by the Gudilam anicut-channels and to the stimulus afforded to its cultivation by the sugar manufactories established by Messrs. Parry and Co. in this district. The cultivation of cotton and indigo has decreased by 43 and 42 per cent. respectively owing to bad season. The taluq in which cotton is most largely grown in this district is Virdachellam, and the area cultivated there with this crop in this fasli was only 7,300 acres against 13,000 in the previous year.

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18. The following is a comparative statement showing for Faslis 1285 and 1286 the cultivation of ground-nut and rape-seed :—

Products.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Rape-seed	47,907	81,656	56,809	1,08,277	8,902	26,621	...	...
Ground-nut	27,920	54,327	20,264	37,966	...	...	7,656	16,361

The increase in rape-seed is attributed to this crop having been raised this year also on some wet lands which were not cultivated with paddy for want of sufficient water. No special cause, apart from bad season, is assignable for the decrease in ground-nut.

19. *Permanent Sources of Irrigation.*—The following is a list of the important sources of irrigation in the district with the cultivation and gross revenue under each for Fasli 1286 :—

Anicut.	Nunjah Ayacut.		Cultivation in Fasli 1286.				
	Extent.	Assessment.	Extent.	Assessment.	Fasaljasti.	Teerwa-jasti.	Total.
		RS.		RS.			
Coleroon Lower Anicut	77,070	4,05,209	71,254	3,83,548	5,621	21,599	4,10,768
Vellar Anicut	24,581	1,18,445	16,217	79,624	1,683	25,750	1,07,057
Ponniar Anicut. Ragavien Channel	6,926	36,476	6,256	33,059	1,712	4,317	39,088
Ponniar Anicut. Malattar do.	2,979	16,898	2,740	15,820	1,429	1,601	18,850
Ponniar Anicut. Chithilingamadam Channel ...	598	4,689	492	3,025	53	115	3,193
Ponniar Anicut. Vadamarudur do. ...	420	2,872	336	1,925	67	87	2,079
Ponniar Anicut. Pombay do. ...	4,715	22,895	2,291	11,076	365	428	11,869
Gudilam. Trivady Anicut...	4,074	28,441	3,937	26,853	4,851	2,849	34,553
Gudilam. Trivandrapuram Anicut... ...	1,269	17,984	779	11,750	...	945	12,695
Gudilam. Vansuradevi do.	449	5,628	449	5,610	...	317	5,927
Vekravandy Anicut	1,301	5,870	652	3,128	82	740	3,950
Kinamer do.	2,245	12,096	1,701	8,960	161	9,079	18,200
Memathur do.	396	2,412	395	2,378	111	6,030	8,519
Kattamylur do.	86	614	84	233	...	...	233
Thondiar do.	1,718	8,913	1,564	8,280	704	825	9,809
Pelandorai do.	1,255	4,899	1,190	4,652	187	2,545	7,384
Total ...	130,046	6,88,642	110,287	5,99,416	17,026	77,227	6,93,669
Penniar River Channels	34,979	2,07,660	27,188	1,59,550	6,614	6,436	1,72,600
Total ...	1,65,025	8,96,302	137,475	7,58,966	23,640	83,663	8,66,269
Fasli 1285	...	...	139,996	7,70,345	30,889	1,29,798	9,31,032
Decrease ...	...	...	2,521	11,379	7,249	46,135	64,763
Lands in Kanmapuram Village newly brought under the influence of the Kinamer Anicut.	...	...	171	1,275	...	20	1,295
Net Decrease ...	...	...	2,692	12,654	7,249	46,155	66,058

20. The wet area cultivated this year under these works was almost the same as in the previous fasli, but there was a considerable falling off in the cultivation of the "dry" lands usually cultivated with wet crops and irrigated by these works as shown below, indicating a deficiency in the water supply :—

		Fasli 1285.	Fasli 1286.
		ACRES.	ACRES.
Ponniar	Anicut	13,061	6,548
Vellar	do.	32,388	25,750
Memathur	do.	10,200	6,030
Pelandorai	do.	5,600	2,600

21. As regards the Pelandorai anicut system, the ryots complained at the last Jamabandi of the Chedambram Taluq that the irrigation from its channels was very poor; the water was let into them by the Department of Public Works for a few days only, and the crops consequently withered. Large remissions of Kasar had to be given in consequence. This anicut has recently breached as will be seen from the reports of the District Engineer recorded in G.O., No. 3,431, dated 21st December 1877.

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22. *Ruined Tanks.*—No ruined tanks were during the fasli under report made over for private enterprise.

23. *Lands held under Cowles.*—The following abstract shows the particulars of the extent and assessment of lands held under different descriptions of cowle at the end of Fasli 1286 :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
I. Public Topes...	155	308	156	310	1	2	...	...
II. Private Topes, 20 years ...	1,235	2,189	924	1,678	...	...	311	511
III. Private Plantations of quick growing trees, 10 years ...	1,417	2,746	1,316	2,525	...	...	101	221
IV. Prickly-pear Cowles	11	34	21	60	10	26	...	...
Total ...	2,818	5,277	2,424	4,573	11	28	412	732
Net Decrease ...	...	..	...	...	...	...	401	704

The increase under the first and last items was owing to fresh assignments made during the fasli. The decrease under the second item was due partly to the expiration of the cowles and partly to relinquishments tendered by the lessees. The decrease under Item No. III is not properly accounted for by the Tahsildar, and further explanation has been called for from him.

24. *Remissions.*—The following account shows the remissions granted in the fasli under report. They amounted to Rupees 5,92,437 against Rupees 2,96,168 in the previous fasli :—

Items.	Dry.	Wet.	Total.
	RS.	RS.	RS.
I. On lands left waste	33,030	2,74,436	3,07,466
II. On shavi or withered crops	51,142	1,85,253	2,36,395
III. On partial loss	1,185	6,451	7,636
IV. On Viraithapal or lands sown but the seed on which did not sprout	129	4,289	4,418
V. On lands taken up for public purposes	47	17	64
	85,533	4,70,446	5,55,979
VI. Difference of assessment on nunjah lands cultivated with dry crops owing to want of water for wet cultivation remitted under paragraph 3 of Rule 2 of Standing Order No. 137	...	21,687	21,687
VII. Fasaljasti or 2nd crop teerwa remission	...	3,227	3,227
VIII. Water-rate on dry lands remitted in consequence of crops having withered	...	11,544	11,544
Total ...	85,533	5,06,904	5,92,437

25. In this year also it was necessary to grant remissions of assessment on dry lands as in the preceding year on account of the failure of the crops. This remission was granted according to the special rules sanctioned for the year in Board's Proceedings, No. 612, of the 13th February 1877. Not more than a third of the assessment was remitted in any case nor any concession given on cultivated lands when there was a yield, however poor, from any of the crops raised. Lands uncultivated from inability to cultivate them or because reserved as fallow were carefully excluded, of course, from remission.

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26. The remissions granted for each taluq are shown in the subjoined statement together with their beriz :—

Taluqs.	Total Demand.	Remissions. Nunjah. Waste.	Nunjah. Entire loss of Crops.	Nunjah. Partial loss of Crops.	Nunjah. Nunjah cultivated with Punjah.	Nunjah. Viraithapal.	Nunjah. Total.	Punjah. Waste.	Punjah. Shavi.	Punjah. Partial loss of Crop.	Punjah. Viraithapal.	Punjah. Total.	Puvasi or 2nd Crop assessment on wet lands.	Kasar or water-rate on dry lands.	Total.	Percentage of Column 16 on Column 2.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Tindivanam	5,05,318	36,736	40,860	1,404	8,645	..	87,645	3,043	7,029	49	..	10,121	266	156	98,188	19
Trinomalai	2,57,655	47,159	10,826	85	1,778	..	59,848	7,079	17,986	..	..	25,065	121	1,165	86,159	33
Villapuram	4,44,894	65,120	38,519	215	3,605	..	1,07,459	2,633	744	..	..	3,377	183	817	1,11,336	25
Cuddalore	3,82,473	29,391	20,602	2,059	651	1,206	53,909	921	608	258	17	1,804	687	1,257	57,657	15
Trikalore	3,70,831	1,47,140	30,606	538	1,596	..	79,880	3,349	4,272	..	..	7,621	1,116	212	88,829	24
Kallakurchi	3,15,432	22,783	21,309	19	3,181	..	47,292	6,084	1,916	..	..	8,000	639	1,383	57,314	18
Virdachellam	3 56,406	9,130	10,172	97	2,204	..	21,603	6,088	14,513	..	..	20,601	122	2,675	45,001	13
Chedambram	6,79,591	16,977	12,359	2,034	27	3,083	34,480	3,833	4,074	878	112	8,897	93	4,379	47,849	7
Total ..	33,12,600	2,74,436	1,85,253	6,451	21,687	4,289	4,92,116	33,030	51,142	1,185	129	85,486	3,227	11,544	5,92,373	18
Lands taken up for public purposes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	64	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,92,437	..

27. From this it will be seen that the percentage of remission to the beriz was the largest in the Trinomalai Taluq, a taluq in which the Board are already aware distress was felt earliest in the district.

28. It must at the same time be remarked that the amount of remission granted this year does not adequately represent the actual loss of crops in the district. In a very large number

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of cases, no remission was given as the withered crops were not present at the time of inspection, having been cut and removed for straw which was very valuable, or having been grazed by cattle or ploughed for the next year's cultivation; and the Inspectors were therefore not able to make any definite statements as regards the nature of the failure. Almost every village in the district had to be inspected, and as a necessary consequence the examination of the fields in a considerable number of villages was made very late, if at all; and I fear no inconsiderable quantity of the remission work had to be but guess work or founded on probabilities.

29. The entire Land Revenue Settlement of Fasli 1286, including permanently-settled Revenue Jodi and Miscellaneous, is compared with the results of the preceding year in the subjoined statement:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
I. Permanently-settled Estates	8,599	8,599	...	...
II. Jodi on Shrotriem Villages	22,662	22,661	...	1
III. Ryotwar revenue	28,87,803	24,97,939	...	3,89,864
IV. Miscellaneous do.	1,26,065	1,13,624	...	12,441
Total ...	30,45,129	26,42,823	...	4,02,306

The difference of one Rupee under Item No. 2 is the amount of quit-rent remitted on a piece of land taken up for the Railway. The total demand of the district under all sources of revenue, including items other than land revenue, was Rupees 39,56,683 against Rupees 43,37,685 in the previous year.

30. *Miscellaneous Revenue.*—Particulars of the more important items of Land Revenue, Miscellaneous for the past two faslis are compared below:—

No.	Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
2	Tax on trees on unassessed lands	16,876	17,619	743	...
6	Land cultivated but not included in the Jamabandi	20,918	20,036	...	882
10	Cultivation of Poramboke lands	12,938	8,649	...	4,289
32	Rent on fruit trees	6,964	6,160	...	804
44	Revenue fines...	1,528	1,562	34	..
47	Charge for water on Zemindari Inam, &c., lands including Fasaljasti and Teerwajasti on Inam lands	19,428	10,930	...	8,498
56	Revenue Process Service fees under Accountant-General's Circular No. XXII of 1874 ...	21,638	26,193	4,555	...
64	Sale proceeds of trees	5,085	305	...	4,780
	Other sources	20,690	22,170	1,480	...
	Total ...	1,26,065	1,13,624	6,812	19,253
	Net Decrease ...	...	...	...	12,441

The falling off in Items Nos. 6, 10, and 47 is due to adverse season, and the increase in Item No. 56 is explained in paragraph 55 following. The variations in the other items call for no remark.

Prohibitory Assessment.—The amount of prohibitory assessment imposed this year on the cultivation of lands required for the communal purposes of the villagers and on the cultivation of beds of rivers and channels was Rupees 6,269 against Rupees 9,912 in the preceding year.

31. The following statement shows the demand under each source of revenue as compared with Fasli 1285:—

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Items of Revenue.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue including Miscellaneous ...	30,45,129	26,42,823	...	4,02,306
2. Abkari. { Excise duty on spirits including Miscellaneous	1,36,570	1,44,967	8,397	...
Toddy	1,30,000	1,30,000	...	...
3. Salt Revenue	7,00,804	7,53,418	52,614	...
4. Sea Customs	81,327	28,740	...	52,587
5. Land Customs	59,700	45,395	...	14,305
6. Stamps	1,84,148	2,11,340	27,192	...
7. Income-tax	7	...	...	7
Total ...	43,37,685	39,56,683	88,203	4,69,205
Net Decrease ...	...	...	...	3,81,002

32. The collections under each item of revenue in Fasli 1286 as compared with those of Fasli 1285 are shown below :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
1. Permanently settled	1,110	7,363	8,473	1,236	6,520	7,756	...	717
2. Jodi or Shrotriem villages	3,860	17,257	21,117	5,229	12,204	17,433	...	3,684
3. Ryotwar	1,22,055	24,21,175	25,43,230	4,56,075	14,41,181	18,97,256	...	6,45,974
4. Miscellaneous ...	76,432	80,558	1,56,990	44,969	52,071	97,040	...	59,950
Total ...	2,03,457	25,26,353	27,29,810	5,07,509	15,11,976	20,19,485	...	7,10,325
Other Revenue.								
5. Abkari	18,257	2,59,445	2,77,702	7,225	2,67,527	2,74,752	...	2,950
6. Salt	...	7,00,804	7,00,804	...	7,53,418	7,53,418	52,614	...
7. Sea Customs ...	...	81,327	81,327	...	28,740	28,740	...	52,587
8. Land Customs ...	...	59,700	59,700	...	45,395	45,395	...	14,305
9. Stamps	...	1,84,148	1,84,148	...	2,11,340	2,11,340	27,192	...
10. Income-tax... ...	...	7	7	...	...	...	...	7
Total ...	18,257	12,85,431	13,03,688	7,225	13,06,420	13,13,645	79,806	69,849
Grand Total ...	2,21,714	38,11,784	40,33,498	5,14,734	28,18,396	33,33,130	79,806	7,80,174
Net Decrease ...	...	...	...	...	...	...	...	7,00,368

33. *Land Revenue.*—There was an increase of 3 lakhs in the collection under "arrears" during the fasli.

34. This was owing to the very large amount of arrears outstanding at the beginning of this fasli and to the rigorous measures taken for its collection; of course these arrears were chiefly collected before the kists for the current demand became due.

35. *Current.*—The collections under this head fell off considerably owing to the prevalence of distress during the latter half of the year and to the temporary suspension of collections ordered in Board's Proceedings, No. 3,340, dated 30th December 1876, in consequence. The kists were not due until the distress had become developed n the district.

36. *Abkari.*—For full particulars of the administration of this branch of revenue, I beg to refer the Board to my special report of the 28th November, No. 511. I have only to observe here that the entire demand under arrack and toddy has been collected and the renters paid their monthly kists with punctuality.

37. *Salt.*—There was a large increase of revenue of Rupees 52,614 under this item owing to a larger demand for salt at the Merkanam and Gundalam stations. This increased demand was

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due in part doubtless to the excellent quality of the salt available at these stations which had been locally manufactured in Fasli 1285, and was so very superior to the stock imported for sale in the previous fasli from the Kistna and Chingleput Districts.

Subjoined is a comparative statement showing the sales in each salt division for Faslis 1285 and 1286 :—

Salt Divisions.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Merkanam	4,36,277	5,23,203	86,926	...
Gundalam	1,87,320	2,13,932	26,612	...
Manambadi	74,377	13,122	...	61,255
Total ...	6,97,974	7,50,257	1,13,538	61,255
Miscellaneous	2,830	3,161	331	...
Net increase ...	...	...	52,601	...

The decrease noticeable against the Manambadi station has arisen not from any falling off in the sales but from the fact of the entry of 74,377 against it in the column for Fasli 1285 including the sales at the late Killai station which was in existence for a portion of that year. The results of this experimental manufacture are noticed in a subsequent paragraph.

38. The subjoined statement shows the variations in the sales for home and inland consumption during Faslis 1285 and 1286 :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	MAUNDS.	MAUNDS.	MAUNDS.	MAUNDS.
Home consumption	2,40,718	2,74,965	34,247	...
Inland consumption	1,05,558	97,209	...	8,349
Supply to French Government ...	41,870	41,215	...	655
Total ...	3,88,146	4,13,389	34,247	9,004
Net increase ...	...	...	25,241	...

(*a.*) The quantity sold for inland consumption was distributed among the several districts as shown below during the past two faslis :—

Districts.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Salem	49,477	40,505	...	8,972
Trichinopoly	20,886	27,702	6,816	...
North Arcot	17,283	23,507	6,224	...
Tanjore	12,225	2,646	...	9,579
Chingleput	5,369	2,651	...	2,718
Madura	318	198	...	120
Total ...	1,05,558	97,209	3,040	21,389
Net decrease ...	...	...	...	8,349

I believe these variations are due to the extension of the South Indian Railway system by which the districts of Salem, Tanjore, and Chingleput which formerly depended upon this district for a portion of their supply for salt have had other sources opened up to them.

(*b.*) The total wastage of salt in Fasli 1286 amounted to 18,042 maunds, or only 5 per cent. of the quantity stored, as shown in the Statement No. 11. I request sanction for writing off this quantity to Profit and Loss.

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(c.) The subjoined statement shows the quantity of salt in store at the beginning and close of the fasli :—

		MAUNDS.
Stock on hand on the 1st July 1876		507,325
Quantity manufactured between that date and 30th June 1877.		560,907
Total ...		1,068,232
Deduct sales and supply to French Government between the above dates	413,389	
And waste	18,042	
		431,431
Balance of stock on 1st July 1877		636,801
Of which actually on hand		609,381
Supply to French Government but not adjusted in accounts ...		27,420
Total ...		636,801

The balance at the close of the fasli is quite equal to eighteen months' consumption.

(*d.*) The experimental pans at Manambadi, which were worked under the supervision of the Salt Deputy Collector, covered an area of 12·25 cawnies from which 15,579 maunds of salt were gathered during the past calendar year 1877 at a cost of Rupees 12-13-2 per garce. The yield per candy was 10 $\frac{71}{120}$ garce. Of the 15,579 maunds manufactured 12,000 were gathered under the Deputy Collector's personal supervision.

(*e.*) The salt produced was of a better quality than that made by the salt ryots in the district, and a sample of it has already been sent to the Board with my letter, No. 5, dated 9th January 1878. The salt was much purer and its crystals much larger. In spite of some local prejudice its superior quality seems to have been appreciated as all the 15,579 maunds were sold within three months, while the 6,576 maunds of salt of somewhat inferior quality made in the previous year took about four months to dispose of. On the whole the experiment has been decidedly more successful than in the previous year.

(*f.*) The dittam and outturn for the past season (Calendar year 1877) was as follows :—

Division.	Station.	Dittam.	Outturn.	Increase.	Decrease.	Centage.
		IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.
Merkanam ...	Merkanam	248,640	293,928	45,288	...	14·2
	Kandadu	59,460	78,246	18,786	...	31·6
	Chunampet	123,840	131,471	7,631	...	6·
	Total ...	431,940	503,645	71,705	...	16·6
Gundalam ...	Gundalam and Pachiangoopum	46,000	55,651	9,651	...	21·
	Kudikadu	10,000	17,736	7,736	...	77·3
	Manavari	10,000	13,332	3,332	...	33·3
	Kumbilimodu	15,000	22,524	7,524	...	50·
	Total ...	81,000	109,243	28,243	...	34·8
Manambadi ...	Manambadi	24,000	15,597	...	8,421	35·
	Grand Total ...	536,940	628,467	99,948	8,421	17·
	Deduct deficit ...	...	...	8,421	...	...
				91,527		

39. The increase in the manufacture above the dittam assigned for the Merkanam and Gundalam divisions was 19·4 per cent. The failure in Manambadi reduced the percentage to 17 per cent.

40. The Board will observe that the outturn given above differs from that in Statement No. 11. This is because the latter shows the quantities taken into store during each month of the fasli on account of two manufacturing seasons, viz., 1876 and 1877; while the former exhibits only the outturn for the past season, viz., 1877.

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41. The year appears to have been very favorable for salt manufacture as there was no rain whatever at any of the stations from 1st January to 15th May 1877.

42. *Sea Customs.*—The following statement compares the imports and exports during the year with those of the preceding period:—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Exports.				
Rice ...	31,389	7,470	..	23,919
Paddy ...	42,621	12,229	...	30,392
Indigo ...	276	...	...	276
Other articles ...	178	..	...	178
Total ...	74,464	19,699	...	54,765
Imports.				
Railway materials ...	4,687	3,864	...	823
Nut ...	87	2,891	2,704	...
Other articles ...	880	958	78	...
Total ...	5,654	7,613	2,782	823
Miscellaneous ...	1,209	1,428	219	...
	81,327	28,740	3,001	55,588
Net decrease ...	...	..	...	52,587

43. The revenue from exports was only 26 per cent. of that in the preceding year. The only merchandize exported was paddy and rice, and the decrease in their export is due to the yield from cultivation having been poor, and to the high prices obtainable for the produce locally.

The increase in imports is trifling, and requires no explanation.

44. *Land Customs.*—The imports and exports from and into the French territory of Pondicherry during the past two faslis were as follow:—

Export or Import.	Description of Articles.	Duty realized in Fasli 1285.	Duty realized in Fasli 1286.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
Exports ...	1. Ground nut ...	6,416	...	...	6,416
	2. Indigo ...	5,091	4,080	...	1,011
	3. Oils ...	1,290	...	...	1,290
	4. Cloths ...	733	...	...	733
	5. Gingelly ...	133	...	...	133
	6. Sundries ...	1,910	3,021	1,111	...
	Total ...	15,573	7,101	1,111	9,583
Imports ...	1. Liquor ...	11,769	5,783	...	5,986
	2. Copper ...	6,806	4,467	...	2,339
	3. Cloths ...	4,369	3,591	...	778
	4. Brass ...	2,669	1,238	...	1,431
	5. Thread ...	840	621	...	219
	6. Oil ...	241	1,248	1,007	...
	7. Gingelly ...	132	1,617	1,485	...
	8. Sundries ...	17,078	19,495	2,417	...
	Total ...	43,904	38,060	4,909	10,753
	9. Miscellaneous ...	223	234	11	20,336
	Total ...	59,700	45,395	6,031	14,305

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45. *Exports.*—Owing to the old Tariff Act having been partially in operation during Fasli 1285 some duty was realized on the articles Nos. 1, 3, 4, and 5 in that year, while none was chargeable on them in Fasli 1286. Excluding these articles it will be seen that the revenue during this year was slightly in excess of that of Fasli 1285.

46. *Imports.*—There was a falling off in the total revenue from imports owing partly to the reduction of tariff on some articles and partly to the reduced demand for goods apart from food grain on account of the famine. The decrease in the import of European liquor was more than 50 per cent., and this is probably due to such liquor being imported directly from Madras after the opening of the Railway between Madras and Cuddalore in January last.

47. *Stamps.*—There was an increase of revenue of 17 per cent. from the sales of non-judicial stamps, and of 13 per cent. from those of judicial. The former is believed to be the result of an increase in money transactions, a large proportion of the population having been driven to raise money by mortgages and sales of property to a much larger extent than in the previous year owing to the high prices of grain. The increase in the sales of judicial stamps was consequent on that of petitioning Revenue authorities, litigation, and crime.

48. *Income-tax.*—The collections of arrears still outstanding under this head was *nil* this year. I have called upon the Tahsildars concerned to explain the cause. I hope that all these arrears may be disposed of in the next fasli as they have been outstanding so long.

49. *Statements Nos.* 7 *and* 8.—Comparing the collections made in the fasli under all sources of revenue with those in the previous year it will be seen that there has been a decrease of about four lakhs.

50. I may here notice the progress made in the collection of land revenue demand, current and arrears, up to the end of last month (*i.e.* December 1877).

51. *Current.*—Of the total current demand Rupees 26,42,823 and Rupees 15,11,976, or 57 per cent. was collected within the fasli, and Rupees 4,73,569 subsequently, the balance left at the end of last month being Rupees 6,57,278, or 25 per cent.

52. *Arrears.*—Of the total amount of arrears Rupees 5,52,476, which was outstanding at the beginning of the fasli, Rupees 5,00,365 were collected within it, and Rupees 4,254 subsequently. Of the balance, viz., Rupees 47,857, Rupees 6,967 have been ordered to be written off as irrecoverable, Rupees 7,144 in G.O., No. 901, dated 5th July 1876, and Board's Proceedings, dated 18th July 1876, No. 6,069, and Rupees 9,823 in G.O., No. 3,122, dated 17th October 1877, communicated with Board's Proceedings, No. 5,136, dated 1st December 1877.

Of the remainder, viz., Rupees 30,890, I have now the honor to request sanction for writing off Rupees 4,457 as irrecoverable as per following particulars. This will leave Rupees 26,433 for collection hereafter:—

	RS.
Arrears due by puttadars who have neither movable nor immovable property to proceed against	2,699
Assessment charged on land which does not exist	849
Assessment and water-rate charged on lands taken up for Railway and other public purposes; also amounts erroneously charged ...	909
Total ...	4,457

53. The subjoined statement exhibits taluqwar particulars of the old balances both irrecoverable and recoverable. In the amount recoverable are included arrears ranging from Fasli 1273, but I have issued stringent instructions to the Tahsildars to see that these balances are cleared off without further delay.

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Taluq.	Fasli 1273.	Fasli 1274.	Fasli 1276.	Fasli 1277.	Fasli 1278.	Fasli 1279.	Fasli 1280.	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Recoverable.													
Tindivanam ..	..	..	..	..	..	..	27 5 5	16 8 9	62 7 9	387 1 1	557 7 2	3,294 13 4	4,345 11 6
Trinomalai ..	..	..	..	..	..	..	..	..	..	118 4 3	..	141 14 2	260 2 5
Villapuram ..	..	..	..	..	..	470 8 4	..	71 12 2	..	229 8 7	334 15 1	1,643 8 3	2,750 4 5
Cuddalore	6 2 11	6 9 2	..	..	..	..	..	644 7 0	323 9 5	29 13 10	1,428 8 8	3,278 15 6	5,718 2 6
Trikalore	..	..	..	..	..	..	..	..	..	4 0 3	0 14 1	220 12 11	225 11 3
Kullakurchi ..	..	..	..	..	..	25 1 11	25 6 1	..	..	24 0 2	152 15 6	783 0 3	1,010 7 11
Virdachellam ..	..	..	..	..	7 7 7	..	167 7 5	..	..	616 9 5	1,385 2 5	4,262 2 4	6,388 13 2
Chedambram ..	..	..	..	..	..	..	..	..	..	743 14 0	1,184 13 9	3,729 15 1	5,658 10 10
Total ..	6 2 11	6 9 2	..	..	7 7 7	495 10 3	220 2 11	732 11 11	386 1 2	2,153 3 7	5,059 9 6	17,365 1 7	26,432 12 7
Irrecoverable.													
Tindivanam ..	..	..	..	..	..	..	..	10 5 4	21 8 7	170 5 6	410 1 1	470 9 10	1,082 14 4
Trinomalai ..	..	..	..	..	..	..	..	..	..	..	173 4 11	270 15 11	444 4 4
Villapuram ..	..	..	..	..	..	..	6 10 9	15 6 10	42 14 5	80 9 11	191 6 3	149 9 8	486 9 10
Cuddalore	..	..	..	..	..	..	..	6 8 4	32 4 9	150 6 3	79 3 9	562 2 5	830 9 6
Trikalore	..	..	..	..	..	..	..	..	..	8 11 0	48 5 4	287 5 0	344 5 4
Kullakurchi ..	..	..	..	..	..	..	..	..	0 9 5	8 9 5	17 4 11	108 0 1	134 7 10
Virdachellam ..	..	..	..	..	..	..	..	..	..	176 11 3	421 3 0	411 0 4	1,008 14 7
Chedambram ..	..	..	..	..	..	..	..	..	..	24 8 9	44 1 0	56 10 1	125 3 10
Total ..	..	..	..	..	..	..	6 10 9	32 4 6	97 5 2	619 14 1	1,384 14 3	2,316 5 4	4,457 6 1

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54. *Coercive measures for realization of arrears.*—The number of processes issued this year were less than those in the previous one as shown below, the reason being temporary suspension of coercive measures on account of the famine—*vide* Board's Proceedings, No. 3,340, dated 30th December 1876 :—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Number of defaulters against whom coercive processes were issued	173,973	129,603	...	44,370
Amount of arrears for which the processes were issued	854,547	827,835	...	26,712
Value of property sold. Land	20,501	16,507	...	3,994
Value of property sold. Personal property ...	3,638	5,943	2,305	...

55. *Process Service Fund.*—At the commencement of the fasli the balance of this fund amounted to Rupees 32,067, and the receipts during the year were Rupees 26,193, making a total of Rupees 58,260, deducting from which Rupees 16,252 expended on Process Service establishment the balance of the fund at the end of the fasli was Rupees 42,008. The fees realized during the year exceeded those of Fasli 1285 by Rupees 4,555, which is due to certain special returns having been prescribed in view to the more certain realization of the fees due. In previous years no special account was kept by the Tahsildars to show readily how much batta and interest accrued on the several processes issued and how much of the same was collected, and it was entirely in their power to collect or remit the fees in any individual case. It was also in the power of the process servers to misappropriate the fees collected in collusion with the Monigars without much risk of detection. To remedy this state of things Mr. Garstin required the Tahsildars in October 1875 to keep a register of the batta and interest due on the several processes issued and to report monthly the demand, collection, and balance under those heads in the following two forms :—

STATEMENT showing the Demand, Collection, and Balance of Interest and Batta in the Taluq of for the Month of.

Items.	DEMAND.									COLLECTION.									BALANCE.								
	Up to the end of the last Month.			In this Month.			Total.			Up to the end of the last Month.			In this Month.			Total.			Up to the end of the last Month.			In this Month.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Interest ..																											
Batta ..																											

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STATEMENT showing Details of Batta Demand for the Month of

Description of Processes.	From what number to what number.	Issued for distances of less than 5 miles and 5 miles.		Issued for distances of between 5 and 10 miles.		Issued for distances of between 10 and 15 miles.		Issued for distances of between 15 and 20 miles.		Issued for distances of between 20 and 25 miles.		Total demand for all processes issued.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Notice No. 1 ...													
No. 4 ...													

Description of process.	No. of execution.	Amount of fees.
Notice No. 2.		
No. 3.		
No. 5.		
No. 7.		
Total ...		

Add amount charged on.

Process Nos. 2, 3, 5, and 7 as follows:—

Total ...

56. *Statement No.* 9.—I shall next proceed to notice the more important variations in the charges incurred this year as compared with those of the preceding one.

57. *Decrease in the payment of Kudivaram, Rupees* 14,263.—This decrease is the result of the quantity of salt manufactured in the season of 1875 and paid for in Fasli 1285 having been greater than that manufactured in the season of 1876 and paid for Fasli 1286, as shown below :—

		IN. MDS.
1875 ...	1st half year	299,587
	2nd half year	329,002
	Total ...	628,589
1876 ...	1st half year	210,564
	2nd half year	118,988
	Total ...	329,552

58. *Increase in the expenditure under Police Guards, Rupees* 6,551.—This is only an apparent increase consequent on the instructions of the Accountant-General that such charges should be debited to *Salt* instead of to *Police* being acted upon fully for the first time in this fasli.

59. *Decrease under Salt Petty Construction and Repairs, Rupees* 5,027.—This is due to the works budgetted for and carried out being smaller this year than in the previous one. The Budget grant for official year 1875-76 was Rupees 36,000, and that for 1876-77 was Rs. 14,523, or Rupees 21,477 less.

60. *Cost of the Sayer Establishment.*—The cost of establishment at each of the Sayer stations during the year was as follows compared with the receipts during it and the previous faslis :—

Names of Sayer Stations.	Receipt in Fasli 1284.	Receipt in Fasli 1285.	Receipt in Fasli 1286.	Establishment and Contingencies in Fasli 1286.
	RS.	RS.	RS.	RS.
Madalaput	54,207	31,355	25,766	2,098
Morattandy	29,258	13,898	9,846	1,990
Cottakuppam	7,519	5,894	4,327	757
Kundamungalam	14,823	4,702	2,565	1,441
Thooknampakam	2,829	1,722	663	945
Vuldavoor	3,805	2,023	1,238	1,140
For Sayer Clerk in the Sub-Collector's Office	...	...	...	480
British Consular Agent	...	...	...	2,036
Total ...	1,12,441	59,594	44,405	10,887

It will be seen that in Thooknampakam the expenditure exceeded the receipts by 27 per cent. owing partly to the revised tariff.

The subject of proposing a reduction in the pay of the establishment will be considered, but the station cannot be done away with.

61. *Village Relief Accounts.*—The accounts were scrutinized at the time of the jamabundi, and many irregularities were noticed. On the whole there appears to have been an improvement in the manner in which the accounts were kept. The Treasury Deputy Collector also examined the accounts kept in the Chedambram Taluq and the collection accounts Nos. 10 and 11 of some villages in that taluq, and remarked that their state was on the whole satisfactory. Certain trifling irregularities reported by him were duly communicated to the Tahsildar with stringent instructions for careful observance of the rules in future.

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62. *Lands acquired by Public Servants.*—Subjoined is a list of the lands acquired by public servants :—

Name.	Designation of Office.	Situation of Taluq.	Extent.		How acquired.
			ACRES.	DECIMALS.	
S. Vencatasubiah	Deputy Collector, Salem.	Virdachellam.	3	81	Purchase.
V. Vencataramana Iyengar.	Seventh English Accountant, Collector's Office.	Kalakurchi.	3	96	Do.
Gopala Iyengar	Tahsildar of Virdachellam.	Negapatam Tanjore District.	290	4	Do.
Ramakrishna Pillay ...	Sayer Clerk, Sub-Collector's Office.	Chedambram.	109	...	Ancestral.
Venegopal Naidu	Tahsildar of Villapuram.	Do.	25	59	Purchase. These lands are held in the name of his sons.
P. Ramachendra Row ...	Vernacular Head Clerk, Collector's Office.	Cuddalore.	5	28	Purchase.
S. Varabasadri Iyengar.	Third Vernacular Clerk, Collector's Office.	Virdachellam.	14	56	Ancestral.
Arunachella Iyer	Gumasta, Trikalore Taluq.	Chedambram.	20	77	Purchase.
Mr. F. Dique	Tahsildar of Tindivanam.	Tindivanam.	1	30	Purchase. These lands are held partly in his own name and partly in that of his wife for building a bungalow.
V. Rutna Pillai	Dufterbund, Deputy Tahsildar's Office, Vanu.	Tindivanam Taluq.	1	98	By darkast.
Arunachellier	Sheristadar, Kullakurchi.	Villapuram do.	2	6	Purchase.
Narayana Row...	Head Gumasta, Kullakurchi.	Trikalore do.	5	20	Do.
S. Nagojee Row	Second Vernacular Accountant, Collector's Office.	Cuddalore do.	12	80	Do.
Ramanju Inyengar	Fourth Gumasta, Kullakurchi.	Trikalore do.	10	56	Do.
Ragothama Row	First Class Revenue Inspector, Kullakurchi Taluq.	Kallakurchi do.	3	34	Do.
A. Venkata Row	Head Gumasta, Chedambram.	Chedambram do.	1	79	Do.
Ramasammi Pillay	Second Gumasta, Virdachellam.	Do. do.	7	79	Do.
Venkata Row	Head Gumasta, Villapuram.	Villapuram do.	..	99	Purchase in the name of his brother.

The only case deserving special notice is the acquisition by the Tahsildar of Virdachellam of a very large extent of land measuring 290·40 acres assessed at Rupees 1,200 in the Negapatam Taluq of the Tanjore District. The Tahsildar explains that this land was purchased from funds ancestral, self acquired, and inherited by one of his sons adopted into another family.

63. *Law Charges on account of Suits against Government Officers.*—A statement in the form prescribed in Board's Proceedings, dated 19th October 1871, No. 4,434, is herewith sent. The balance of costs due to Government which remained to be realized at the end of Fasli 1285 amounted to Rupees 958-1-10, which added to Rupees 624-5-7, being the costs awarded in Fasli 1286, raised the amount to be collected to Rupees 1,582-7-5. Of this a sum of Rupees 970-5-6 was collected during the fasli, leaving a balance of Rupees 612-1-11, which was still further reduced by subsequent collections up to the end of December last to Rupees 530-5-6. Measures are in progress for the realization of this amount.

64. *Sub-Collector's report.*—The Sub-Collector submits no report presumedly because none of the taluqs of the sub-division were settled by him in this fasli, and because a change of the taluqs constituting the sub-division was made immediately after the present Acting Sub-Collector Mr. Bird took up his appointment in this district—*Vide* G.O., No. 483, dated 1st February 1877, communicated in Board's Proceedings, No. 1,568, dated 7th April 1877.

65. *Special Quinquennial Statements.*—The quinquennial statements have not yet reached me from the Cuddalore Taluq, but the Tahsildar has promised to send them in a day or two. These will be submitted with a separate report.

66. As I only joined the district at the end of the fasli I have no remarks to offer on the conduct of the various officials.

CUDDALORE,
30th January 1878.

(Signed) F. R. H. SHARP.

Exd. W. J. Lewis and T. D. Ryan.

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SETTLEMENT REPORT

OF

TANJORE.

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I HAVE the honor to submit my Annual Report on the Settlement of this district for Fasli 1286 (A.D. 1876-77). The prescribed annual statements as also the quinquennial statements which are due for this year accompany.

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2. Statement No. 1—Places at which the Settlement was made.—The stations where, and the officers by whom, and the period within which the settlement of each taluq was made, as also the number of puttas distributed, are shown in this statement. The following table gives in abstract the above information :—

Names of the Officers.	Names of the Taluqs.	Number of Villages.	Total Number of Puttas.	Station where the Jummabundi was made.	Period occupied for the Settlement of each Taluq.
1	2	3	4	5	6
A. Cruickshank, Esq., Acting Sub-Collector.	Negapatam ..	129	5,342	Tiruvarur	From 18th June to 17th July 1877.
		94	4,188	Tevur	
		28	1,932	Negapatam ..	
		251	11,462		
	Nanilam ..	52	1,984	Kordacheri ..	15th May to 7th June 1877.
		93	4,169	Kodavasal	
		162	7,252	Nanilam	
		69	3,036	Peralam	
		376	16,441		
E. E. Spencer, Esq., Acting Head Assistant Collector.	Tanjore	74	6,077	Papavinasam ..	10th, 16th to 19th and 21st July 1877.
		125	13,779	Trivadi	
		70	16,487	Tanjore	
		269	36,343		
	Combaconum ..	206	8,682	Combaconum ..	2nd, 3rd, 22nd, 23rd, and 26th July 1877.
		213	10,364	Papavinasam ..	
		419	19,046		
T. Krishna Rau, 2nd-Class Deputy Collector.	Mayaveram ..	81	2,954	Mayaveram ..	25th and 28th April and 5th and 7th July 1877.
		89	4,149	Kuttalam	
A. Strinivasa Rau, 3rd-Class Deputy Collector.	Do. ..	99	3,877	Mayaveram ..	
		58	2,795	Tirukkudayur ..	
		327	13,775		
T. Krishna Rau	Sheally	22	1,432	Velur	9th May and 10th July 1877.
A. Strinivasa Rau	Do.	146	3,368	Sheally	
		168	4,800		
P. Seshagiri Rau, 2nd-Class Deputy Collector.	Tritrapundi ..	141	6,583	Tirutrapundi ..	20th, 21st to 29th June and 20th July 1877.
		34	2,512	Rayanallur ..	
		2	152	Mannargudi ..	
		177	9,247		
	Mannargudi ..	247	14,870	Mannargudi ..	19th May and 16th and 18th June 1877.
M. Suriyamurti Pillai, 3rd-Class Deputy Collector.	Pattucottai ..	117	10,548	Pattucottai ..	23rd to 28th July 1877.
	Total ..	2,351	1,36,532		

3. Puttas under Ryotwar Settlement.—The total number of puttas under the Ryotwar Settlement during the year under report was 3,543, more than in the previous year as shown in the subjoined abstract. This is the result in the net of the sub-division of holdings in the ordinary course of partition, sale, &c., as well as of the formation of new ones taken on darkhast, and of the absorption of some in other existing holdings :—

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—	Fresh Puttas.	Old Puttas modified.	Old Puttas not altered.	Total.
Fasli 1285	4,663	51,333	76,993	132,989
„ 1286	32,971	50,442	53,119	136,532
Increase ..	28,308	..	..	3,543
Decrease ..	..	891	23,874	

4. Number and Tenures of Villages.—The number of villages and hamlets under each head of settlement are exhibited in the following table, and they were exactly the same as in the previous year :—

Items.	Number of Villages.	Number of Hamlets.
Ryotwari Villages.		
Field assessed	772	725
Mottamfaisal	1,585	1,665
Olungu rented affected by price	..	1
Do. but not affected by price	54	104
Grain rented	..	1
Total Ryotwari Villages ..	2,411	2,496
Villages held on Tenures other than Ryotwari.		
Poliput	251	..
Shrotriem	600	..
Sarvamanniam	453	..
Fixed money rented	46	..
Permanently grain rented	11	..
Ardhamanniam or half-assessed	6	..
Mokasa, belonging to the late Rajah's estate..	139	..
Total Villages other than Ryotwari ..	1,506	..
Towns not paying revenue to Government ..	17	..
Sudhappal or entirely waste	..	5
Jungle	1	..
Grand Total ..	3,935	2,501

5. Season.—The season was on the whole very unfavorable. The first floods of the south-west monsoon came down the Cauvery and its branches earlier than in the last year. Though scanty, the freshes continued running for some time and suddenly rose in height about 10 feet in the Cauvery at Combaconum and 12 feet in the Vennar at Tanjore and caused breaches of river and channel banks in several places in the Tanjore and Combaconum Taluqs. The sowings in some parts as well as the nurseries of young plants in others were consequently washed away. These floods subsequently subsided as suddenly as they rose, and after that the rivers were left almost dry. Up to the beginning of November there were no signs of the rains of the north-east monsoon; but during that and the following month there was rain throughout the district. The aggregate rainfall during the year under report was 29·60 against 30·62 in the preceding year, and was generally scanty and unseasonable. The wet cultivation under tanks and the dry cultivation in the "Kadarambam" or the upland parts of the district (more especially in the Tanjore and Pattucottai Taluqs) have greatly suffered in consequence. The "Kattuguttagai" villages in the Tritrapundi and Negapatam Taluqs, which are situated at the south-eastern extremity of the district and are dependant entirely on the following rains, have similarly suffered. On the whole the general outturn of the district, both dry and wet, was much below the average. It was under these peculiar circumstances of the season that it was found necessary to grant large remissions, which subject has been separately treated *in extenso* in its appropriate place.

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6. Rainfall.—The monthly rainfall for the past as well as the preceding year is shown in the following abstract:—

Months.	1875-76.	1876-77.
	INCHES.	INCHES.
April	1·	·67
May	1·72	3
June	1·04	·87
July	·59	·80
August	5·10	5·82
September	4·	2·35
	13·45	13·51
October	7·12	1·77
November	7·41	6·37
December	2·13	7·01
January	..	·52
February	..	..
March	·51	·42
	17·17	16·09
Total ..	30·62	29·60

7. Rain Gauges and Registers.—The rain gauges are generally in good order and the rain registers were inspected by the Divisional Officers and found to be correctly kept.

8. Sanitary Condition.—The year under report cannot be reckoned healthy. Notwithstanding all efforts to check the progress of cholera it has not left the district entirely, and during the latter part of the year it appeared with some virulence. But the disease was less fatal than in the preceding year, the total number of deaths having been 11,550 and 15,982 for Faslis 1286 and 1285 respectively, or 5·85 against 8·1 per 1,000 of the population (1,973,731). The mortality from small-pox was far greater than in the preceding year while that from fever was a little less. The subjoined comparative abstract shows the mortality under each of these diseases:—

——	Fasli 1285.	Fasli 1286.
Cholera	15,982	11,550
Small-pox	907	3,412
Fevers	5,227	4,751
Other diseases	39,507	38,821
Total ..	61,623	58,534

9. Health of Cattle.—The health of cattle was equally bad from insufficiency of pasture owing to the failure of the north-east monsoon. They were affected by the foot and mouth diseases.

10. Prices.—It will be seen from the subjoined comparative table that in the year under report the prices of both dry and wet grains were considerably higher than in the preceding year. This is owing mainly to the distress in other districts which drew away grain. The deficient harvest in this district has also tended to increase the prices to some extent. In November last, when the price of paddy at Tanjore had risen so high as Rupees 2-2-0 a Kallam, or 11¼ Madras measures a Rupee, some grain riots were apprehended at Combaconum and Pattucottai, and special precautions were taken by the Magistracy and the Police to prevent any such disturbances.

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—	Fasli 1285.	Fasli 1286.
Average of Wholesale Bazaar Prices.	RS.	RS.
Paddy, 1st sort, per Madras Garce.	148	210
Do. 2nd sort, do. ..	132	199
Cholum, do. ..	183	339
Cumboo, do. ..	157	243
Raggy, do. ..	144	283
Horse-gram, do. ..	221	348
Varagu, do. ..	118	277
Average of Village Retail Sales.		
Paddy (1st and 2nd sort not distinguished)	120	232
Standard commutation rate for paddy	56	..

11. The returns of village retail sales of the staple produce, viz., paddy, show an average during the year of Rupees 1-15-11¼ per 6 Tanjore Kallam, or Rupees 231-11-2 per Madras Garce, being 92 per cent. above the similar average rate of Fasli 1285, and as much as 314 per cent. above the commutation rate by which the Government share of the gross produce for wet lands was converted into a money assessment.

—	Per Tanjore Kallam. RS.	A.	P.	Per Madras Garce. RS.	A.	P.
Standard price	0	7	8⅛	55	12	11
Commutation price of Fasli 1285 ..	1	0	7	120	1	3
Do. do. do. 1286 ..	1	15	11¼	231	11	2
Increase above the standard ..	1	8	3⅛	....		
Percentage	314	0	0	....		
Increase above last fasli	0	15	4½	....		
Percentage	92	0	0	....		

12. The prices of dry grains ranged from 55 per cent. in the case of cumboo to 96 per cent. in the case of raggy above those of the previous year. This is attributable to the deficient harvest of these grains in the upland parts of the district, where they are grown to any considerable extent, and to the outside demand.

13. Wages of Labor.—The condition of the agricultural laborers in Tanjore has as usual continued to be all that could be desired, because they received their wages in kind. As regards the laboring classes, there was always employment for them at home and abroad, viz., in Ceylon and the Straits Settlement.

14. Statement No. 3—Ryots' Holdings.—It will be seen from the comparative abstract given below that the ryots' holdings for the year under report amounted to 1,045,300 acres, assessed at Rupees 39,98,839, against 1,042,061 acres, assessed at Rupees 39,92,764 in the previous year. The increase of 3,239* acres, assessed at Rupees 6,075,* is the result in the net of 29,385 acres, assessed at 1,09,828 Rupees in lands given up and of 32,636 acres, assessed at 1,16,100 Rupees in lands taken up. In lands given up there is an increase of 13,960 acres in area and 52,763 Rupees in revenue; in those taken up an increase of 14,554 acres and 54,466 Rupees in area and assessment respectively. Deducting from both sides "Given up" and "Taken up" the extent and assessment of lands transferred between individual holders by sale, partition, &c., which amounts to 28,355 acres and 1,07,902 Rupees respectively, the lands actually relinquished, as also those which became useless or were appropriated for public purposes, amount to 1,030 acres, bearing an assessment of 1,926 Rupees, while those taken up on darkhast amount to 4,281 acres with an assessment of 8,198 Rupees:—

* Excluding 12 acres and 197 Rupees, the extent and assessment of the holding which has been brought to Amani from Ryotwar Settlement.

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Items.	Extent. ACRES.	Assessment. RS.
Ryots' holdings as they stood at the beginning of the year	1,042,061	39,92,764
Deduct land brought to Amani from Ryotwar Settlement	12	197
Remainder ...	10,42,049	39,92,567
Lands given up	29,385	1,09,828
Remainder ...	10,12,664	38,82,739
Lands taken up	32,636	1,16,100
Total Holdings ...	10,45,300	39,98,839
Deduct waste remitted	24,615	92,305
Remainder ...	10,20,685	39,06,534
Actual cultivation	8,97,337	36,36,487
Waste charged	1,23,348	2,70,047

15. Waste remitted.—The extent of waste remitted during the year is 24,615 acres, assessed at 92,305 Rupees, against 5,955 acres, assessed at Rupees 20,193 in the previous year. The increase of 18,661 acres and Rupees 72,112 in this year is due, as already stated, to the adverse character of the season. The aforesaid amount of Rupees 92,305 includes a remission of Rupees 18,131 on 5,361 acres of portions of fields which had been left waste, and this exceeds those of the previous year by Rupees 12,139 as shown in the margin.

	Extent. ACRES.	Assessment. RS.
Fasli 1285	1,826	5,992
„ 1286	5,361	18,131
Increase ..	3,535	12,139

16. Waste charged.—The extent of waste charged in Fasli 1286 is 123,348 acres, assessed at 2,70,047 Rupees, showing an increase of 20,021 acres in extent and 67,324 Rupees in revenue above that of Fasli 1285.

17. Actual Cultivation.—Deducting from the total holdings waste remitted and waste charged, the extent of actual cultivation of the year gives 897,337 acres, assessed at 36,36,487 Rupees. The decrease of 35,443 acres, assessed at 1,33,361 Rupees below the cultivation of the previous year, is the result in the net of the increase of 18,861 acres and 72,112 Rupees, and of 20,021 acres and 67,324 Rupees in the extent and assessment of waste remitted (paragraph 15) and waste charged (paragraph 16) respectively, less the increase of 3,239 acres, assessed at Rupees 6,075 in the extent of land newly brought under the plough (paragraph 14), and this decrease is attributable to the scanty freshes and the deficiency of rain in the district.

18. Settlement of Land Revenue under Ryotwar.—The ryotwar settlement is formed—

(a) by deducting from the total holdings the waste remitted (alluded to in paragraph 15),
(b) by adding to the actual cultivation—
  (1) the waste charged,
  (2) the assessment on account of second crop,
  (3) the water-tax, and
  (4) the miscellaneous items, all of which will be noticed below, and
(c) by deducting therefrom—
  (1) occasional remissions,
  (2) fixed remissions, and
  (3) deductions on account of village establishments.

19. The settlement of the ryotwari revenue thus made for the year under report (including miscellaneous items) amounted to Rupees 38,68,224 against Rupees 40,37,759 in the previous year, resulting in a decrease of Rupees 1,69,535 as will be seen from the following comparative abstract. The total land revenue including the Zemindari peishcush and jodi on shrotriem and inam villages amounted to Rupees 40,18,999 against Rupees 41,88,886 in the previous year.

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Items.	Last Fasli.		Present Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	296,910	3,69,918	298,909	3,71,308	1,999	1,390	..	..
Wet	739,197	36,02,653	721,776	35,35,226	..	..	17,421	67,427
Total ..	1,036,107	39,72,571	1,020,685	39,06,534	..	..	15,422	66,037
Add.								
Second-crop assessment ..	..	86,407	..	83,780	..	..	..	2,627
Charge for water on Government land.	..	1,44,963	..	1,41,777	..	..	..	3,186
Land-cess	..	2,48,516	..	2,44,150	..	..	..	4,366
Village Service	..	..	..	..	..	..	..	..
Total ..	..	44,52,457	..	43,76,241	..	..	..	76,216
Deduct Remissions.								
Land-cess	..	2,48,516	..	2,44,150	..	..	..	4,366
Village Service Fund	..	..	..	..	..	..	..	..
Other Remissions as particularized in Statement No. 4.	..	3,26,969	..	4,24,819	..	97,850	..	..
Total ..	..	5,75,485	..	6,68,969	..	93,484	..	..
Remainder Net Ryotwar ..	..	38,76,972	..	37,07,272	..	..	..	1,69,700
Add Miscellaneous items ..	..	1,60,787	..	1,60,952	..	165	..	..
Total ..	..	40,37,759	..	38,68,224	..	..	..	1,69,535

20. In the assessment of the settled area there is a net decrease of 66,037 Rupees made up of the difference between lands given up and those taken up and the increase in waste remitted as already noticed in paragraphs 14 and 15. This net decrease, Rupees 66,037, *plus* a decrease of 2,627 Rupees in the second-crop assessment and of 3,186 Rupees in the charge for water on Government land, and *minus* an increase of 97,850 Rupees in remissions, produces, in the aggregate, a net decrease of 1,69,700 Rupees.

21. Second-crop Assessment and Water-tax.—The decrease of 2,627 Rupees and 3,186 Rupees under the heads of "Second-crop Assessment" and "Charge for water" respectively is due to the adverse character of the season.

22. Statement No. 4—Remissions.—In consequence of the exceptional character of the season numerous applications for the remission of assessment, both on dry and wet lands, poured in, and it was necessary to grant liberal remissions. The amount of remissions thus granted at the annual settlement under the different heads of "Shavi," "Teerwa Cummee," and "Fussal Cummee" and the special remissions for dry and Manawari (rain fed) nunjah lands, amounted to Rupees 1,49,898 distributed over irrigated and unirrigated lands as shown in the following table:—

Items.	On Unirrigated Lands.	On Irrigated Lands.	Total.
	RS.	RS.	RS.
1. Shavi or withered crops	..	1,09,072	1,09,072
2. Teerwa Cummee, difference between dry and wet assessment	..	252	252
3. Fussal Cummee or second crop not cultivated	..	2,174	2,174
4. Special Remissions—			
For dry lands	28,842	..	28,842
For Manawari nunjah lands	9,558	..	9,558
Total ..	38,400	1,11,498	1,49,898

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23. The bulk (Rupees 1,09,072) of the total remissions (Rupees 1,49,898) granted consists of remissions for shavi or withered crops on nunjah lands. It was granted on a thorough examination of the affected parts by the divisional and other subordinate officers, and in accordance with the recent instructions—*vide* Board's Proceedings, dated 1st March 1877, No. 941.

24. The sum of Rupees 252 under "Teerwa Cummee" or the difference between wet and dry assessment represents the remission on certain nunjah lands on which only dry crops were raised owing to the want of sufficient water to cultivate wet crops—*vide* Board's Proceedings, dated 22nd December 1876, No. 3,252.

25. The sum of Rupees 2,174 under "Fussal Cummee" or second crop not cultivated, which is thrice as much as that granted in the previous year, shows to what extent the cultivation of second crop has gone down under the peculiar character of the season.

26. Next come the special remissions granted during the year. They amounted to Rupees 28,842 for dry lands and Rupees 9,558 for Manawari nunjah lands. These remissions were granted with the Board's sanction* in consideration of the poor state of dry and wet cultivations in the "Kadarambam" and "Kattuguttagai" Villages or those parts of the districts beyond the influence of river irrigation. The extent of relief thus granted is as shown below:—

* *Vide* Proceedings, dated 24th November 1876, No. 2,960, dated 22nd March 1877, No. 1,309, and 13th June 1877, No. 2,768.

Taluqs.	Dry.	Mana-wari Nunjah.
	RS.	RS.
Tanjore..	19,488	2,701
Pattucottai	3,483	308
Mannargudi	5,509	276
Tritrapundi	362	6,273
Total ..	28,842	9,558

These percentage remissions were granted at the rates of 10, 15, 20 and 25 and in special cases† above 25 and below 50 per cent. with reference to the condition of different parts of the taluqs and the circumstances of the people.

† In the Tanjore Taluq.

27. The total amount of remissions granted during the year under all the above items including those under waste is Rupees 2,42,203 against Rupees 71,902 in the previous year.

28. Land Revenue, Miscellaneous.—The revenue under this head, which accrues from a variety of sources, shows a small increase of 165 Rupees above that of Fasli 1285. This is the net result of a gross increase of Rupees 6,216 in thirteen items and a gross decrease of Rupees 6,051 in thirteen others. Of the items of increase, those which require special remark are—

		RS.
1.	Tax on trees on unassessed lands	626
2.	Revenue from Amani villages	165
3.	Commission on private estates under Sircar management ..	1,411
4.	Tax on backyards in excess of the limit allowed	284
5.	Revenue Process Service Fees	2,646
6.	Other items of increase	1,084
	Total ..	6,216

The increase in Item No. 1 is due to increased plantation in recent years of fruit trees, which gradually come into bearing and become liable to the tax.

The increase in Item No. 2 is due to a ryotwari holding in an Olungu Village unaffected by price in the Nanilam Taluq having been brought under Amani settlement.

The increase in Item No. 3 is due to the commission due to Government on the Shirjali and Vettangudi Estates for Fasli 1284 having been brought to account in the year under report instead of in Fasli 1285.

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* Fasli 1285..	49,398
Do. 1286..	70,528
Increase ..	21,130

The increase in Item No. 4 is due to its variable nature. The increase in Item No. 5 is due to the increased number of processes* issued during the fasli for the collection of revenue.

The rest of the increase is in Item No. 6 which is made up of the increase in various minor items which call for no particular remark.

Of the items of decrease those which require remark are the following, and the decrease in each of them is due to the adverse season :—

	RS.
1. Land cultivated but not included in the Jammabundi	1,361
2. Cultivation of Poramboke lands	2,602
3. Rent of gardens and topes	122
4. Revenue from lands assessed at favorable rates	515
5. Charge for water on Zemindari and Inam, &c., lands	1,207
6. Other items of decrease	244
Total ..	6,051

29. Special Products.—Annexed is the comparative table of special products cultivated, which, from the very limited extent of cultivation in Tanjore, calls for no special notice :—

—	Fasli 1285.		Fasli 1286.	
	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Cotton	4,060	5,406	3,965	4,733
Indigo	472	947	491	784
Sugar-cane ..	300	1,823	230	1,435
Total ..	4,832	8,176	4,686	6,952
Increase ..	..	..	..	..
Decrease ..	..	..	146	1,224

30. Agricultural Statistics.—The agricultural statistics for the official year 1876-77 or Fasli 1286 accompany this report as required in Board's Proceedings, dated 26th November 1874, No. 3,417.

31. Irrigation.—The extent of irrigation and revenue under each main source is exhibited in the subjoined statement. The regulating works constructed at the heads of some of the main branches of the Cauvery and the Vennar have had the desired effect of equalizing the distribution of the available supply of water :—

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Names of Rivers or Principal Sources of Irrigation.	Total Irrigable Ayacut.	Assessment.	Actual Cultivation.	Assessment.	Add for Waste charged	Total Actual Cultivation and Waste charged.	Deduct Shavi, &c., remitted.	Net Revenue as actually derived.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.	RS.
I. Cauvery and its Main Branches—								
1. Cauvery..	111,860	5,58,571	99,529	5,02,858	28,374	5,31,232	12,866	5,18,366
2. Kodamuratti	62,099	3,76,450	58,922	3,61,332	14,724	3,76,056	208	3,75,848
3. Tirumalairajau	8,575	47,599	8,358	46,567	1,032	47,599	..	47,599
4. Mudikondan	33,790	1,85,508	31,793	1,76,233	9,159	1,85,392	480	1,84,912
5. Arasallar	60,327	3,17,180	58,921	3,10,096	6,733	3,16,829	80	3,16,749
6. Virasholan	52,736	2,51,234	50,603	2,42,001	7,509	2,49,510	631	2,48,879
Total ..	329,387	17,36,542	308,126	16,39,087	67,531	17,06,618	14,265	16,92,353
II. Vennar and its Main Branches—								
1. Vennar..	80,722	4,23,558	74,135	4,08,072	11,710	4,19,782	6,901	4,12,881
2. Vettaur..	78,790	4,07,380	70,594	3,73,753	28,752	4,02,505	1,219	4,01,286
3. Pamaniyar	29,505	1,15,807	27,204	1,07,110	3,108	1,10,218	13,514	96,704
4. Koraiyar	93,471	3,62,689	83,400	3,22,487	17,277	3,39,764	19,489	3,20,275
5. Vellaiyar	29,975	1,36,976	26,229	1,22,010	11,741	1,33,751	1,180	1,32,571
6. Pandavayar	22,300	1,21,311	20,745	1,14,756	4,940	1,19,696	150	1,19,546
Total ..	334,763	15,67,721	302,307	14,48,688	77,528	15,25,716	42,453	14,83,263
III. Maniyar, a branch of the Coleroon ..	34,235	2,12,867	32,569	2,00,877	10,319	2,11,196	1,273	2,09,923
IV. South Rajan Voykal, another branch of the Coleroon	33,844	1,44,964	32,931	1,40,924	3,956	1,44,880	..	1,44,880
Total under River Irrigation ..	732,229	36,62,094	675,933	34,29,076	1,59,334	35,88,410	57,991	35,30,419
Do. do. Tank do. ..	45,607	1,35,001	37,464	1,11,418	5,693	1,17,111	52,947	64,164
Grand Total ..	777,836	37,97,095	713,397	35,40,494	1,65,027	37,05,521	1,10,938	35,94,583

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32. TANKS MADE OVER TO THE RYOTS.—No tanks, ruined or otherwise, were made over to the ryots during the year on the terms sanctioned in Board's Proceedings, dated 26th May 1863, No. 3,161, and 21st February 1866, No. 1,418.

33. GENERAL ABSTRACT OF ALL HEADS OF REVENUE.—From the following general abstract it will be seen that the revenue from all sources amounts, in the aggregate, to 67,36,032 Rupees against 73,56,712 Rupees in the preceding year, exhibiting on the whole a decrease of 6,20,680 Rupees. The variation under each head will be noticed seriatim:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Land Revenue.	RS.	RS.	RS.	RS.
Permanently Settled	31,434	31,434	..	..
Jodi on Shrotriem, &c., Villages ..	1,19,693	1,19,341	..	352
Ryotwar	38,76,972	37,07,272	..	1,69,700
Miscellaneous	1,60,787	1,60,952	165	..
Total ..	41,88,886	40,18,999	..	1,69,887
Excise on Spirits and Drugs ..	5,03,778	4,19,099	..	84,679
Sea Customs	5,46,900	3,29,604	..	2,17,296
Land Customs	1,87,885	1,07,732	..	80,153
Salt	13,84,644	13,06,954	..	77,690
Stamps { Judicial	3,54,508	3,59,520	5,012	..
Stamps { Non-Judicial	1,90,111	1,94,124	4,013	..
Total ..	73,56,712	67,36,032	..	6,20,680

34. LAND REVENUE.—The two component heads of Land Revenue, *i.e.*, Ryotwar and Miscellaneous, have been already noticed (paragraphs 18 to 20 and 28).

35. JODI ON SHROTRIEM AND INAM VILLAGES.—The decrease of Rupees 352 in Jodi on Shrotriem and Inam villages is made up of Rupees 340, being the amount deducted from the Jodi of certain Shrotriem villages in the Pattucottai Taluq, on account of the pay of Village Establishment, as there were no assests in the Government villages and of Rupees 12 being the amount of Jodi and Quit-rent lost on Inam lands taken up for the northern extension of the South Indian Railway.

36. EXCISE ON SPIRITS AND DRUGS.—The decrease of 84,679* Rupees under this head is due to the concession allowed to the Arrack Renters to pay the duty at the prescribed rates on actual issues only instead of as per the original contract—*vide* correspondence as per margin.

G.O., 18th July 1876, No. 963, communicated in Board's Proceedings, 22nd idem.
G.O., 20th June 1877, No. 2,059, in Board's Proceedings, 25th idem, No. 2,999.

* Of this Rupees 209 appertain to miscellaneous items.

37. SEA CUSTOMS.—The large decrease of 2,17,296 Rupees under this head is made up of the decrease of Rupees 9,140 in the import duty, Rupees 2,05,456 in the export duty, and Rupees 2,700 in miscellaneous items. The decrease in the import duty is the result in the net of an increase of Rupees 7,998 in the importation of betel-nut and cotton piece-goods from Penang, Ceylon, and other places, and of a decrease of Rupees 17,138 in that of Railway materials in consequence of the Northern Extension line having been nearly completed. The decrease in the Export duty is due to less quantity of rice and paddy having been exported to Ceylon in consequence of famine in India. The decrease in miscellaneous items calls for no particular remark.

38. LAND CUSTOMS.—The decrease of 80,153 Rupees under this head is the result in the net of a decrease of Rupees 8,100 in the import duty, Rupees 72,141 in the export duty, and of an increase of Rupees 88 in miscellaneous items.

The decrease in the import duty is due to ships not having landed betel-nut and cotton piece-goods at Karikal as in previous years, and that in the export duty is due to non-exportation of rice and paddy as already stated under "Sea Customs."

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The increase in miscellaneous items is too small to be explained.

39. SALT.—The decrease of Rupees 77,690 under this head is, as the Board are aware, due to the falling off in the sales of salt at Negapatam in consequence of the Tinnevelly salt which is said to be of superior quality, having driven the Tanjore salt out of the Madura and Dindigul markets since the extension of the South Indian Railway to those places.

40. STAMPS, JUDICIAL AND NON-JUDICIAL.—The increase of Rupees 5,012 and Rupees 4,013 under these heads is due to contingencies of trade and public dealings. The information required in paragraph 15 of the Board's Proceedings, dated 29th May 1877, No. 2,467, is given in the annexed comparative statement:—

Items.	Fasli 1285.			Fasli 1286.			Difference.			Remarks.
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Court Fees Stamps	3,47,402	1	0	3,52,902	12	0	+ 5,500	11	0	
Non-Judicial Stamps	1,85,191	10	0	1,93,978	1	0	+ 8,786	7	0	
Miscellaneous.										
Penalties on unstamped papers ..	48	12	0	145	12	0	+ 97	0	0	
Do. levied by Courts ..	7,078	2	0	6,617	3	0	— 460	15	0	These items have since been transferred to Law and Justice.
Cost of suits in pauper cases ..	4,869	13	7	....			—4,869	13	7	
Savings and Refunds	....			....			....			
(Court Fees realized in Cash) ..	27	12	0	....			— 27	12	0	
Total ..	5,44,618	2	7	5,53,643	12	0	+ 9,025	9	3	

41. STATEMENT No. 7—DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE, CURRENT.—Of the entire demand for the year comprising all sources of revenue which, as exhibited in the general abstract appended to paragraph 33, amounted to Rupees 67,36,032. Rupees 63,85,823 were collected within the year, leaving a balance of Rupees 3,50,209 distributed between two heads, thus:—

	RS.
Land Revenue	3,41,577
Excise on spirits and drugs	8,632

The balance under the head of Land Revenue has been reduced by subsequent collections up to 30th November to Rupees 71,568, and measures are in operation for its early realization. The balance under excise on spirits and drugs has been realized.

42. ARREARS OF FORMER YEARS' LAND REVENUE.—The arrears of Land Revenue for previous years as they stood at the beginning of the year under report amounted to Rupees 2,08,144, of which Rupees 1,72,793 have been realized up to 30th November and Rupees 1,380 remitted under the sanction of Government conveyed in Board's Proceedings, dated 16th August 1876, No. 2,088 (paragraph 2), thus leaving a balance of Rupees 33,971* distributed over seven years. Of this last-mentioned sum Rupees 368† being irrecoverable, as explained in Enclosure B to Statement No. 8 require to be written off upon sanction obtained from Government, and Rupees 776 which have been included in the similar statement for Fasli 1285 have to be likewise written off. The remaining portion (Rupees 33,971, Rupees 868, Rupees 776 or Rupees 32,327) of the balance is in course of realization.

Faslis.	Balance.
	RS.
* 1279	11
1280	464
1281	268
1282	4,496
1283	2,939
1284	7,972
1285	17,821
Total ..	33,971

Faslis.	Amount.		
	RS.	A.	P.
† 1280	9	0	8
1282	7	14	8
1283	29	13	3
1284	183	7	7
1285	637	15	6
Total ..	868	3	8

43. EXCISE OR SPIRITS AND DRUGS.—The arrears under this head, as they outstood at the beginning of the year, amounted to Rupees 32,081. Of this Rupees 2,664 were collected within the year, and the remainder, viz., Rupees

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29,417, being the outstanding balance under arrack, represents the remissions granted to the renters in G.O., dated 18th July 1876, No. 963, communicated in Board's Proceedings of the 22nd idem, No. 1,839.

44. Coercive Process.—Coercive process in the realization of revenue have had to be resorted to, as indicated by the figures given in the margin, to a larger extent than in the year preceding, notwithstanding that the Mirassidars have had the benefit of high prices. The fact is that in the southern and south-eastern parts of the district which had suffered to a great extent from the unfavorable character of the season, the Mirassidars in many instances have had very little produce wherewith to discharge the Government demand. Hence the issue of processes in the realization of revenue in such cases had to be suspended for some time. On the whole processes were issued against 6,477 individuals for the recovery of Rupees 1,28,048, and property valued at Rupees 29,633 was actually sold.

		Fasli 1285.	Fasli 1286.
Number of defaulters whose property was attached		2,507	6,477
		RS.	RS.
Arrears for which the property was attached		96,050	1,28,048
Value of property actually sold ..	Real	15,122	15,409
	Personal.. ..	14,432	14,224
	Total ..	29,554	29,633

45. Actual Collections under all Heads of Revenue, both Current and Arrears.—The actual receipts under each head of revenue are exhibited in the comparative table annexed below, from which it will be seen that the total receipts from all sources amounted to Rupees 65,55,165. Compared with the preceding year, it shows a decrease of Rupees 7,51,296, being the result in the total of a gross decrease of Rupees 7,60,321 in Land Revenue, Abkári, Sea and Land Customs and Salt, and a gross increase of Rupees 9,025 in Judicial and Non-Judicial Stamps. The decrease in Land Revenue, viz., Rupees 2,95,362, is the result in the net of a decrease of Rupees 3,43,951 in the current collections and of an increase of Rupees 48,589 in the arrears collections. The decrease in the current collections is due to the unusually late date at which the Jummabundi of some of the taluqs were completed, owing to their having been numerous applications for remissions, and to the Mirassidars having had much difficulty in the payment of kists during the year. The increase under Arrears is due to better realization. As to the other heads of revenue the explanations given for the variations in the demand apply to the collections also:—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ..	1,050	28,927	29,977	2,507	20,200	22,707	..	7,270
Jodi-on Shrotriem Villages	2,031	1,15,001	1,17,032	4,598	1,06,734	1,11,332	..	5,700
Ryotwar	1,08,810	37,26,835	38,35,645	1,50,179	34,08,634	35,58,813	..	2,76,832
Miscellaneous	6,198	1,50,610	1,56,808	9,394	1,41,854	1,51,248	..	5,560
Total ..	1,18,089	40,21,373	41,39,462	1,66,678	36,77,422	38,44,100	..	2,95,362
Abkári	31,254	4,71,697	5,02,951	2,664	4,10,467	4,13,131	..	89,820
Sea Customs	..	5,46,900	5,46,900	..	3,29,604	3,29,604	..	2,17,296
Land Customs	..	1,87,885	1,87,885	..	1,07,732	1,07,732	..	80,153
Salt	..	13,84,644	13,84,644	..	13,06,954	13,06,954	..	77,690
Court Fee Stamps ..	..	3,54,508	3,54,508	..	3,59,520	3,59,520	5,012	..
Non-Judicial Stamps ..	..	1,90,111	1,90,111	..	1,94,124	1,94,124	4,013	..
Grand Total ..	1,49,343	71,57,118	73,06,461	1,69,342	63,85,823	65,55,165	9,025	7,60,321
Net ..	..	..	..	..	..	..	..	7,51,296

46. Statement No. 9, Receipts and Charges.—The following table affords a comparative view of the receipts and charges under each head of revenue, from which it will be seen that the latter amounted in the aggregate to Rupees 4,06,568 or 6·20 per cent., against Rupees 4,29,229 or 5·87 per cent. on the gross receipts in the previous year. The receipts having been already reviewed, the charges will be noticed *seriatim*:—

Exclusive of Refunds.

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Items.	Receipts.		Charges.		Percentage of Charges on Receipts.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
Current, including miscellaneous ..	40,21,373	36,77,422	2,15,302	2,21,672	5·20	5·77
Arrears do. ..	1,18,089	1,66,678				
Total ..	41,39,462	38,44,100				
Sundry Sources of Revenue.						
Abkári	5,02,951	4,13,131	114	28	..	..
Sea Customs	5,46,900	3,29,604	9,916	11,796	1·81	3·58
Land Customs	1,87,885	1,07,732	2,648	2,713	1·40	2·52
Salt	13,84,644	13,06,954	1,88,856	1,57,311	13·64	12·04
Court Fee Stamps	3,54,508	3,59,520	4,391	4,521	1·23	1·26
Non-Judicial Stamps	1,90,111	1,94,124	8,002	8,527	4·20	4·39
Total ..	73,06,461	65,55,165	4,29,229	4,06,568	5·87	6·20
Total refunds of all major heads of Revenue	..	..	20,248	97,652	..	..
Grand Total ..	73,06,461	65,55,165	4,49,477	5,04,220	..	..

47. Charges, Land Revenue.—In land-revenue charges, there is a net increase of Rupees 6,370 arising thus—

1. Increase of Rupees 3,026 in Famine Relief Batta to Huzur and Taluq establishments.
2. Increase of Rupees 2,914 in "Miscellaneous" charges.
3. Do. of „ 1,245 in other items of charges.
4. Decrease of „ 815 in tent and house-rent allowances and medical charges.

Item 1 is a new item of charges. The increase in Item 2 is due to increased payment, including famine batta, on account of process service establishments, and to increased charges on account of service postage labels. Items 3 and 4 do not call for any special remark.

48. Other Heads of Charges.—The only other heads under which there have been variations in the charges are Sea Customs, Salt and Stamps.

49. Sea Customs.—Of the gross increase of Rupees 1,880 under this head, Rupees 1,200 appertain to the payment of arrears of salary to establishments, and the rest of the increase occurs under Saderward, Contingencies and Famine Batta—items of a necessarily uncertain nature—and call for no remark.

50. Salt.—In the charges under this head, there is a decrease of Rupees 31,545 which is the result in the net of a gross increase of Rupees 19,713 in nine, and a gross decrease of Rupees 51,258 in five minor items, of which the charges under this head are composed. Of the items of increase those which require remark are the following:—

	RS.
1. Famine batta to establishment	1,051
2. Cost of Salt Police guard	11,650
3. Charges for collecting and storing spontaneous salt	4,116
4. Cost and repair of weighing machines	1,449
5. Contingencies	958
6. Increase in other items	489
Total ..	19,713

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The increase in Item 1 is a special charge. The increase in Item 2 is a new one transferred from Police to Salt charges under instructions from the Accountant-General—*vide* his Circular No. 1,712, dated 22nd May 1876. The amount of charges in Fasli 1285 does not represent the entire cost of the Police guards for that year, while that of the year under report represents the aggregate cost under that item; hence the present increase. The increase in Item 3 is due to a larger quantity of spontaneous salt having been collected as the season was very favorable for this being done. The increase in Item 4 is due to all the old salt weighing machines having been repaired during the year for the sale of salt by weighment. The increase in Item 5 is due to the variable nature of the item.

Of the items of decrease, the following are the chief ones which require any remark:—

	RS.
1. Salary of Deputy Collectors..	3,359
2. Purchase of salt and manufacturer's share	27,361
3. Charges for conveying Vedaraniem salt to Negapatam on Government account	2,611
4. Petty construction and repairs	17,889
5. Decrease in other items	38
Total ..	51,258

The decrease in Item 1 is due to the absence during the year on furlough of the 1st-class Deputy Collector, Mr. Ricketts, and to the appointment of a 4th-class Deputy Collector in his place. The decrease in Item 2 is due to there having been sufficient quantity of salt in hand; the manufacture was carried on only to a limited extent. The decrease in Item 3 is due to less quantity of salt having been carried to Negapatam from Vedaraniem, as the latter has been made a place of exportation—*vide* G.O., dated 16th October 1876, No. 1,489, communicated in Board's Proceedings, 15th November following, Miscellaneous No. 9,881. The decrease in Item 4 is due to no petty construction and repair works of any great magnitude having been executed during the year on account of financial pressure—*vide* Board's Proceedings, dated 16th April 1876, No. 2,083.

51. Stamps, Judicial and Non-Judicial.—The increase of Rupees 655 in the charges under this head is due to increased sales.

52. Refunds.—The variations in the actual charges under each head having been explained above, those under Refunds will be noticed hereafter.

53. Excise under Spirits and Drugs.—The increase of Rupees 43,729 in the refunds under this head is due to the excess collections which had been made from the arrack renters under the guaranteed system—*vide* Board's Proceedings, 22nd July 1876, No. 1,889.

54. Sea Customs.—The increase of Rupees 35,595 under this head is due mainly to the refund of Rupees 34,000 to the Railway Company, being the collections of duty on Locomotive Engines and Machinery imported for railway purposes—*vide* Board's Proceedings, 14th May 1877, Miscellaneous No. 7,001.

55. Stamps, Non-Judicial.—In Fasli 1285 the Stamp duty overpaid by the Abkári renters on account of muchilikas or agreements executed by them for the past lease was refunded to them. The absence of similar charge in the year under report accounts for the decrease of Rupees 1,850 under this head.

56. Wastage of Salt.—The wastage of salt in the year under report, as shown in Statement No. 11, amounts to 36,374* Indian maunds. Of this, 22,162 Indian maunds occurred in wholesale and 14,212 Indian maunds in retail transactions. The percentage of wastage on the contents of the heaps stored stands high in the Neidavassal, Tranquebar, Negapatam and Arasanagari Divisions as noted below. The high rate of wastage in the case of Tranquebar and Arasanagari is due to the length of time the heaps had been in store in an exposed situation. Besides the wastage in the divisions, there had been a wastage of 897 Indian maunds in the salt transported from Vedaraniem to Negapatam. Thus the total wastage amounts to 37,271 Indian maunds, and sanction is therefore requested for this quantity being written off:—

* Exclusive of the wastage of 897 Indian maunds in the salt transported from Vedaraniem to Negapatam.

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Divisions.	Fasli.	Centage of wastage.
Neidavassal	{ 1283	6·94
	{ 1284	6·216
Tranquebar	1283	10·013
Negapatam	1284	6·092
Arasangari	1283	12·759

57. LANDED PROPERTY ACQUIRED BY PUBLIC SERVANTS.—The subjoined table shows the extent of landed property acquired by public servants on the Revenue establishment during Fasli 1286 as compared with Fasli 1285, and calls for no particular remark. The rules on this subject have been complied with:—

—	FASLI 1285.			FASLI 1286.		
	Number of Persons.	Extent.	Assessment.	Number of Persons.	Extent.	Assessment.
		ACRES.	RS.		ACRES.	RS.
Acquired by purchase and mortgage ..	46	294	1,284	60	844	2,341
Acquired by inheritance	40	708	2,290	25	305	1,284
Total ..	86	1,002	3,574	85	1,149	3,625

58. VILLAGE AND TALUQ ACCOUNTS.—The state of the village and taluq accounts has been generally favorably reported upon by the Divisional Officers. The registers of births and deaths were examined by them, and were kept with neatness and accuracy.

59. EXAMINATION OF TALUQ TREASURIES AND CASH ACCOUNTS.—As required in Board's Standing Order, No. 283-2, the Treasury Deputy Collector inspected the treasuries and cash accounts of the Negapatam and Nannilam Taluqs. A few irregularities were brought to light, and steps have been taken to rectify them

60. COSTS AWARDED IN CIVIL SUITS.—The statement showing the demand, collection and balance of costs awarded to Government in civil suits during the year is submitted. The amount awarded within the fasli is Rupees 1,398, which, together with the balance which had to be collected at the beginning of the fasli, amounts to Rupees 3,712. Of this, Rupees 1,053 were collected within the year, leaving at its close a balance of Rupees 2,659 which is in course of realization.

61. QUINQUENNIAL STATEMENTS—STATEMENT A, VILLAGES AND HAMLETS.—This statement does not call for any remark, there being no variations in the number of villages and hamlets as compared with the last quinquennial return.

62. STATEMENT B, CIRCAR AYACUT AND CULTIVATION.—The total cultivable area belonging to Government is 1,153,241 acres assessed at 41,54,106 Rupees. Of this, 1,045,312 acres assessed at 39,99,036 Rupees are occupied, the rest, viz., 107,929 acres assessed at 1,55,070 Rupees being waste or unoccupied. In the area and assessment of land in occupation there is an increase of 15,808 acres and 32,410 Rupees as shown below, which is due to extended cultivation:—

—	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
As per last return ..	289,967	3,62,370	739,537	36,04,256	1,029,504	39,66,626
As per present return	298,913	3,71,327	746,399	36,27,709	1,045,312	39,99,036
Increase ..	8,946	8,957	6,862	23,453	15,808	32,410

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63. STATEMENT C, SOURCES OF IRRIGATION.—The delta of Tanjore, as the Board are aware, is formed by a net-work of irrigation channels, and the bulk of land revenue is derived from the wet cultivation under them. The tanks in this district, which are mere shallow reservoirs of water, are of comparatively trivial importance and hardly deserve the name of irrigation tanks. There are no Government wells here, those in existence being all private. The variations in the number of river and spring channels, tanks, anicuts and wells, as compared with the last quinquennial return, are explained by a footnote in the statement.

64. STATEMENT D, HOUSES AND POPULATION.—As the Board have stated that this statement will be prepared in their Office for the whole Presidency, it has not been prepared and submitted —*vide* Board's Proceedings, dated 21st April 1877, No. 1,823.

65. STATEMENT E, RYOTS' PUTTAS AND AGRICULTURAL STOCK.—The following abstract shows the number of ryots' puttas and agricultural stock as compared with those of Fasli 1281 :—

Item.		Fasli 1281.	Fasli 1286.	Increase.
Registered Ryots ..		129,893	143,482	13,589
Puttas ..	Single ..	128,623	140,039	11,416
	Joint ..	1,270	1,456	186
	Total ..	129,893	141,495	11,602
Ploughs ..		145,706	157,265	11,559
Cattle ..	Tilling cattle ..	294,543	326,739	32,196
	Cows ..	122,574	146,634	24,060
	She-buffaloes ..	58,878	71,122	12,244
	Sheep ..	190,003	262,415	72,412

From this abstract it will be seen that in the quinquennial period the number of ryots and puttas has increased by 13,589 and 11,602, respectively. This increase will be noticed in the next following paragraph. The increase in the number of ploughs, as also in that of tilling cattle, is due to extension of cultivation. The increase in the number of cows, she-buffaloes and sheep shows that there has been an improvement in the circumstances of the agricultural class.

66. STATEMENT F, RENT ROLL.—It will be seen from the subjoined comparative abstract that among the number of registered ryots there has been a net increase of 13,589, arising from a gross increase of 14,213 among ryots paying under 10, from 10 to 30 and 30 to 50 Rupees, counterbalanced by a gross decrease of 624 among those in other grades. This large increase (13,589) of small holdings is due to the formation of new ones taken upon darkhast as also to the progressive subdivision of holdings allowable under the system of Ryotwari proprietorship, and induced by the Hindu law of succession. The above remarks hold good to the increase* in the number of puttas also :—

Fasli.	Single Puttas.	Joint Puttas.	Total.
*1281..	128,623	1,270	129,893
1286..	140,039	1,456	141,495
Increase ..	11,416	186	11,602

Items.	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Ryots paying under 10 Rupees ..	69,852	81,849	11,996	..
Do. from 10 to 30 Rupees ..	30,565	32,102	1,537	..
Do. from 30 to 50 do. ..	11,441	12,121	680	..
Do. from 50 to 100 do. ..	9,444	9,317	..	127
Do. from 100 to 250 do. ..	5,966	5,546	..	420
Do. from 250 to 500 do. ..	1,752	1,725	..	27
Do. from 500 to 1,000 do. ..	664	626	..	38
Do. upwards of 1,000 do. ..	208	196	..	12
Total ..	129,893	143,482	14,213	624
Net ..	..	..	13,589	..

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67. **Remarks on the Conduct of Subordinate Officers.**—The Sub-Collector Mr. Cruickshank is an exactly painstaking, very thorough prudent and efficient official on whose unvarying cordial support at every point I have always felt I could rely. The former Head Assistant Mr. Weld was zealous and impetuous, a cause of constant anxiety. The latter Head Assistant Mr. Spencer is every inch an Assistant with an excellent knowledge of the languages of the people and of his duties and a tact for leading men and a capacity for business he cheerily and efficiently discharges a heavy office. Mr. Laffan gave promise of being an officer of exceptionally high mark; I lost him for famine duties in Cuddapah just as he took charge of his division, and lost him with the greatest regret. Deputy Collector A Streenevassa Row and Huzur Sheristadar Gopalkrishna Pillai are all I represented them last year. Deputy Collectors P. Seshageri Row and Y. Alagasingari Naidu have flagged. They are driven steeds not men working of their own accord. Deputy Collector Mr. Suriamoorthy Pillai was a plausible deceitful shirk and more trading on past character. Of the marginally-noted Tahsildars I will repeat exactly my last year's comments except in the case of Chidambara Iyer who has been more closely under my eye. He was only an Acting Tahsildar. I am very glad I never confirmed him. I would rather see him degraded to a Taluq Sheristadar, for my opinion of him is that he is qualified neither by character nor mind for anything higher. Of the Sub-Magistrates, Rhenius Pillai is *facile princeps*. I shall take the first opportunity of making him a Tahsildar. Next to him *sed longo intervallo* stands Rajarathnam Pillai. H will make a good Tahsildar and I hope to promote him shortly. Both these men are straightforward uncompromising fellows. Of K. Sesha Iyah I do not feel competent to speak; I believe the Sub-Collector thinks well of him. The rest are not entitled to any special remarks except K. Kallianaramier Iyah who has well earned the distinction of being the worst. He is thoroughly evil and very cleverly disobedient. I have long resolved to reduce him to a Taluq Sheristadar on the first vacancy, but the transfer has had to be long delayed because there are no Taluq Sheristadars fit to be made Magistrates. I have grounds for thinking Krishnasawmi Naidu should follow him in degradation to a less mischievous position.

Tahsildars.

A. Chinnikrishna Naidu—Tanjore.
A. Aiyasawmy Sastrial—Combaconum.
R. Venkatrayalu Naidu—Negapatam.
Vaidenada Iyer—Nannilam.
A. Venkataramana Iyer—Mayaveram.
M. Sami Row—Tritrapundi.
T. Thambisami Pillai (deceased)—Mannargudi.
T. Arokiasawmy Pillai—Pattucottai.
C. Muroogasam Pillai—Sheally.

Sub-Magistrates.

A. Sami Iyer—Tanjore.
T. Narayanasami Iyer—Combaconum.
K. Seshia—Negapatam.
D. Jegannadam Pillai—Vallam.
Raja Row—Trivadi.
Chidambara Iyer—Aduthorai.
Narayanasami Iyer—Tranquebar.
A Rajarathnam Pillai—Needamangalam.
K. Kallianaramier—Arandanghi.
K. M. Vallaba Iyer—Trivalur.
Krishnasawmi Naidu—Kodavasal.
Rhenius Pillai (now Sub-Division Sheristadar) Vedarniem.

I have the honor to submit the annual report for Fasli 1286 (1876-77) on the settlement of the two taluqs in the Sub-Division with the usual statements in the prescribed form.

2. The settlement was conducted at the places and on the dates specified below.

Name of the Officer.	Taluqs.	Stations where the Settlement was finally made.	Period occupied for the Settlement of each Taluq.
A. Cruickshank, Esq.	Nannilam	Kordacheri .. .. Kodavasal .. .. Nannilam .. .. .. Pevalam	From 15th May to 7th June 1877.
	Negapatam	Trivalore .. .. .. Tevur .. .. .. Negapatam	From 18th June to 17th July 1877.

3. **Villages and Hamlets.**—The number of villages and hamlets, held on different tenures, is the same as in the previous year as shown below, with the exception that a hamlet under Mokasa has been transferred from the head of village under Mokasa to the proper head. This was omitted to be done last year through oversight.

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Description.	Tenure.	Number of Villages.	Number of Hamlets.
	1. Ryotwar	627	743
	2. Villages unaffected by price ..	9	9
	3. Olungu	1	1
	Total ..	636	753
	1. Shrotriem	9	..
	2. Sarvamaniam	79	1
	3. Money-rented villages	19	..
	4. Grain-rented villages	9	..
	5. Mokasa	..	1
	Total ..	116	2

4. Puttas.—The total number of puttas issued in the Sub-Division during the fasli under report is 27,903 against 27,207 in the year preceding, giving a net increase of 696 puttas. This increase is as usual owing to the division of property by portions, and private and Court sales, as also to the acquisition of fresh lands by darkhast. Of the aggregate number of puttas, 1,906 are new and 9,887 are old puttas, modified by alterations or additions, while the rest (16,110) are old ones remaining unaltered, as detailed in the subjoined table. There has been thus an increase of 2,074 puttas since Fasli 1,281 :—

Faslis.	New Puttas issued.	Old Puttas re-issued.	Old Puttas remaining unaltered.	Total.
1281 ..	1,354	7,440	17,035	25,829
1282 ..	782	7,509	17,543	25,834
1283 ..	1,034	7,522	18,106	26,672
1284 ..	1,640	9,036	16,460	27,136
1285 ..	1,314	8,260	17,633	27,207
1286 ..	1,906	9,887	16,110	27,903

5. Season.—The season was exceptionally bad. The rainfall has been decreasing year by year, and was nearly 7 inches less during the fasli under report than in the previous fasli; and the freshes in the rivers were at first too strong, some of the river-banks having been breached, and afterwards few and unseasonable. The table below shows how the rainfall was distributed over the year, besides the average of the rainfall from Faslis 1281 to 1286. There was heavy rain late in December, and had it not been for this rain, the crops would have perished and this would have become a famine district. The rain-gauge in the Nannilam Taluq is in good order, while the one in the Negapatam Taluq, having been broken at the top, has to be replaced by a new one, as stated in my last year's report. An application for a new gauge was submitted so far back as July 1876, but it has not been received up to date.

Months.	1871-72,		1872-73,		1873-74,		1874-75,		1875-76,		1876-77,	
	Inches	$\frac{1}{100}$.	Inches	$\frac{1}{100}$.	Inches	$\frac{1}{100}$.	Inches	$\frac{1}{100}$.	Inches	$\frac{1}{100}$.	Inches	$\frac{1}{100}$.
April	1	79	3	50	6	67	..	32	..	88	..	77
May	2	10	3	53	2	24	1	12	1	89	1	84
June	..	70	..	3	..	68	2	15	..	67	..	7
July	4	96	5	56	..	62	2	26	..	83	..	77
August	2	35	2	3	1	84	2	79	3	47	4	46
September	7	8	2	74	1	17	4	80	5	8	..	2
October	7	27	6	27	15	20	6	31	5	68	2	65
November	18	70	20	53	9	93	11	89	11	91	8	90
December	9	50	5	76	3	92	9	55	3	35	7	15
January	..	62	..	..	2	..	5	..	..	..	..	20
February	..	30	3	6	3	88	..	..	..	..	..	5
March	..	..	..	..	..	..	..	..	..	..	..	22
Total ..	55	37	53	3	46	20	41	19	33	76	26	98

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6. PRICES.—Subjoined is a statement showing the comparative average prices of the staple food-grains for the fasli under report and for the five preceding ones :

—	Fasli 1281.	Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.	Fasli 1286.
	Average of wholesale bazaar price per garce.					
Paddy .. { 1st sort	149	130	135	136	141	197
Paddy .. { 2nd sort	135	125	119	123	123	183
Cumboo or Bajera	196	151	192	203	184	278
Horse-gram	220	217	247	192	215	335
Varagu	..	196	..	211	169	..
Cholum or Jowara	..	185	..	..	..	320

From this it will be observed that the prices of all the grains rose very much higher this year than in former years, owing partly to the crops not having been so good as they might have been, but chiefly to the large quantities carried away to famine districts.

7. SANITARY CONDITION.—During the year cholera, small-pox and fever prevailed almost throughout the division, notwithstanding the efforts made to keep the villages clean. The number of deaths from cholera was less than last year by 8·70 per cent., while there was an increase of 157 per cent. in the number of deaths from small-pox over that of the preceding year. Small-pox was very prevalent and of a virulent type. Cattle likewise suffered from want of sufficient fodder.

8. RYOTS' HOLDINGS.—The extent of ryots' holdings at the beginning of the fasli was 231,131 acres, assessed at Rupees 10,89,182. During the year 11,421 acres, bearing an assessment of Rupees 52,976, were given up, while 11,614 acres with an assessment of Rupees 53,770 were taken up, showing an increase of 193 acres assessed at Rupees 794. Hence the total of the ryots' holdings at the close of the fasli is 231,324 acres with an assessment of Rupees 10,89,976, including actual cultivation, waste remitted, and waste charged, as specified in the annexed statement. Though a small increase is observable in the extent of land brought under cultivation, a glance at the figures for waste negatives the presumption that this increase is due to the favorable character of the season ; on the contrary the considerable decrease of 8,921 acres in actual cultivation and the increase of 1,059 acres in waste remitted, as compared with the previous fasli, show unmistakably the nature of the season. Had not the rules regarding the granting of remissions been rigidly observed, the figures under the head Waste Remitted would have been much larger :—

Items.	FASLI 1285.		FASLI 1286.		INCREASE.		DECREASE.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ryots' holdings	230,940	10,88,488	231,131	10,89,182	191	694	..	..
Deduct land given up	5,074	23,224	11,421	52,976	6,347	29,752	..	..
Remainder ..	225,866	10,65,264	219,710	10,36,206	..	..	6,155	29,058
Add lands taken up	5,265	23,918	11,614	53,770	6,348	29,852	..	..
Total ..	231,131	10,89,182	231,324	10,89,976	193	794	..	..
Deduct waste remitted	162	1,057	1,221	6,271	1,059	5,214	..	..
Remainder ..	230,969	10,88,125	230,103	10,83,705	..	..	866	4,420
Actual cultivation	212,279	10.43,827	203,358	10,04,506	..	..	8,921	39,321
Waste charged	18,690	44,298	26,745	79,199	8,055	34,901	..	..

9. SETTLEMENT OF LAND REVENUE UNDER THE HEAD RYOTWAR.—The result of the settlement under this head *plus* miscellaneous items is a decrease of Rupees 999 compared with the preceding fasli, as exhibited in the following table :—

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	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
—	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	25,856	36,032	25,948	36,165	92	133	..	..
Wet	205,275	10,53,150	205,376	10,53,811	101	661	..	..
Total ..	231,131	10,89,182	231,324	10,89,976	193	794	..	..
Add second-crop assessment ..	..	16,223	..	17,555	..	1,332	..	..
Additional assessment	..	11,789	..	11,777	..	..	..	12
Water-tax	..	12,026	..	12,123	..	97	..	..
Total ..	..	11,29,220	..	11,31,431	..	2,211	..	..
Deduct remission on account of waste.	..	1,057	..	6,271	..	5,214	..	..
Other remissions as per Statement No. 4.	..	118	..	424	..	306	..	..
Total ..	..	1,175	..	6,695	..	5,520	..	..
Remainder ..	..	11,28,045	..	11,24,736	..	..	..	3,309
Deduct pay of village establishment.	..	69,288	..	69,288	..	..	..	..
Remainder ..	..	10,58,757	..	10,55,448	..	..	..	3,309
Add miscellaneous items ..	..	37,827	..	40,137	..	2,310	..	..
Total ..	..	10,96,584	..	10,95,585	..	..	..	999

This decrease arises as follows: In the assessment of the settlement area there is an increase of Rupees 794, resulting from an increase of holdings as noticed in the preceding paragraph, the total revenue including Jodi on Inams being Rupees 10,89,976 against 10,89,182 for the past fasli. There is also an increase of Rupees 1,332 in the second-crop assessment, of Rupees 97 in water-tax, of Rupees 5,520 in remissions, and of Rupees 2,310 in miscellaneous items, while an insignificant decrease of Rupees 12 is observable under the head "Additional Assessment." The above specified increases of Rupees 4,533 under the heads "Assessment of the Settlement area," "Second-crop Assessment," "Water-tax" and "Miscellaneous items," subtracted from the increase in remission and slight decrease in additional assessment, making a total of Rupees 5,532, gives a decrease of Rupees 999. The increase in the second-crop assessment and water-tax pertains chiefly to the better irrigated taluq of Nannilam, while the large increase in remissions attributable to the unfavorable character of the season belongs almost entirely to the Negapatam Taluq, the remissions in Nannilam Taluq amounting to Rupees 422 only out of the total Rupees 6,695. The increase of Rupees 2,310 under Miscellaneous items is solely in the Nannilam Taluq and arises from fluctuations in the numerous small items which compose this head. The principal items calling for notice are tax on scattered trees, tax on backyards, and tax on cultivation on poramboke lands not included in Jummabundi, &c.

10. Remissions.—The amount of remissions for second crops not cultivated on lands classed as second-crop land, as also for shavi or withered crops, comes to Rupees 424, which sum, added to Rupees 6,271 remitted for waste, gives a total of Rupees 6,695, showing a net increase of Rupees 5,520 over the remission granted in the previous fasli. This large increase is, as already remarked, attributable to the exceptionally bad character of the season.

11. Special Products.—A table showing the extent of the cultivation of sugarcane, cotton, and indigo in the Sub-Division for the last six years is given below:—

Faslis.	Sugarcane.		Cotton.		Indigo.					
	Extent.	Assessment.	Extent.	Assessment.	Extent.		Assessment.			
	ACRES.	RS.	ACRES.	RS.	ACRS.	GUL.	RS.	A.	P.	
1281	24	120	79	90	0	16	1	0	0	
1282	18	91	2	3	97	0	107	0	0	
1283	12	50	2	3	30	0	31	0	0	
1284	29	139	1	1	59	0	78	0	0	
1285	9	38	24 gul.	3	0	12	0	10	0	
1286	[illegible]	45	..	..	45	0	55	0	0	

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12. A GENERAL ABSTRACT OF ALL HEADS OF REVENUE.—The following statement shows the demand on account of Government from all sources of revenue for the year under report, as compared with the preceding one:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Jodi	10,849	10,849	..	..
Ryotwar	10,58,757	10,55,449	..	3,308
Miscellaneous	37,827	40,137	2,310	..
Total ..	11,07,433	11,06,435	2,310	3,308
Abkári	73,547	73,399	..	148
Sea Customs	5,46,900	3,29,602	..	2,17,298
Land Customs	1,87,884	1,07,731	..	80,153
Stamps	1,44,915	1,39,719	..	5,196
Road-cess	60,162	60,316	154	..
Pay of Village Establishment	69,288	69,288	..	..
Total ..	21,90,129	18,86,490	2,464	3,06,103
Net decrease	..	..	..	3,03,639

It will be observed from this statement that there has been a decrease of Rupees 3,03,639 in the demand for the current fasli. This decrease is chiefly due to three items, viz., Ryotwar, Customs and Stamps. The decrease under Ryotwar has been already noticed in connection with the statement showing the cultivation and settlement. The cause of so large a decrease under Sea and Land Customs is the result of the present hard times, the famine having stopped the export of grain from our ports to Ceylon. The decrease in Stamps is to be ascribed to the falling off in litigation, the immediate cause of which is that the people find other uses for their money, and have none to waste at present for this purpose. The decrease under Abkári is so small that it requires no notice. The increase under Miscellaneous items has already been accounted for at the close of paragraph 9 above under the head " Settlement of Land Revenue."

13. DEMAND, COLLECTION AND BALANCE.—Of the total demand under All Sources of Revenue for the current Fasli (1286), viz., Rupees 18,86,490, a sum of Rupees 17,80,935 was realized within the fasli, leaving a balance of Rupees 1,05,555 to be collected, as shown in the subjoined statement showing the demand, collection and balance. This shows that 5·60 per cent. of the total demand remained to be collected at the close of the fasli, while there remained a balance of 1·83 per cent. only of the demand to be collected at the close of the previous fasli. Again, the subsequent collections up to the end of August leave a balance of Rupees 24,713 only, which gives a percentage of 1·31 against ·54 in the previous fasli. This difference is due to the unfavorableness of the season, and no doubt payments have been in some instances withheld till the result of applications for remission was known:—

Items.	Demand of Fasli 1286.	Collection within Fasli.	Balance.	Subsequent Collection.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi	10,849	9,936	913	268	645
Ryotwar	10,55,449	9,65,160	90,289	70,553	19,736
Miscellaneous	40,137	36,290	3,847	2,317	1,530
Total Land Revenue ..	11,06,435	10,11,386	95,049	73,138	21,911
Abkári	73,399	73,399	..	..	..
Sea Customs	3,29,602	3,29,602	..	..	..
Land Customs	1,07,731	1,07,731	..	..	..
Stamps	1,39,719	1,39,719	..	..	..
Road-cess	60,316	53,714	6,602	4,250	2,352
Village Establishment ..	69,288	65,384	3,904	3,454	450
Grand Total ..	18,86,490	17,80,935	1,05,555	80,842	24,713

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14. ACTUAL COLLECTION BOTH CURRENT AND ARREARS.—Annexed is the usual statement showing the collection both of arrears and current revenue for the Faslis 1285 and 1286 :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jodi	51	10,194	10,245	655	9,936	10,591	346	..
Ryotwar	27,503	10,25,391	10,52,894	32,614	9,65,160	9,97,774	..	55,120
Miscellaneous	751	36,613	37,364	932	36,290	37,222	..	142
Total ..	28,305	10,72,198	11,00,503	34,201	10,11,386	10,45,587	..	54,916
Abkári	3,158	73,494	76,652	53	73,399	73,452	..	3,200
Sea Customs	..	5,46,900	5,46,900	..	3,29,602	3,29,602	..	2,17,298
Land Customs	..	1,87,884	1,87,884	..	1,07,731	1,07,731	..	80,153
Stamps	..	1,44,915	1,44,915	..	1,39,719	1,39,719	..	5,196
Road-cess	1,554	57,905	58,649	2,900	53,714	56,614	..	2,035
Pay of Village Establishment.	5,757	67,455	73,212	1,837	65,384	67,221	..	5,991
Total ..	38,774	21,49,941	21,88,715	38,991	17,80,935	18,19,926	..	3,68,789
Net ..	..	..	..	..	..	..	..	3,68,443

Of the arrears, Rupees 45,448, under All Sources of Revenue outstanding at the beginning of Fasli 1286, Rupees 38,991 have been recovered within the fasli, and Rupees 608 after its close up to the 31st August, leaving a balance of Rupees 5,849 still in arrears; of this amount, Rupees 886 will have to be recommended to be struck off as irrecoverable. The remaining Rupees 4,963 are being recovered.

15. COERCIVE MEASURES.—The table below exhibits the extent to which coercive measures were resorted to in the collection of the revenue :—

Fasli.	Estimated Value of Property attached.			Value of Property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1285	2,792	1,675	4,467	3,405	2,133	5,538
1286	1,920	761	2,681	3,976	955	4,931

From the above it appears, that property worth Rupees 4,931 only was sold this fasli, while property worth Rupees 5,538 was sold in the previous fasli. This decrease may be accounted for by the fact that though the crops were not so good still the high prices ruling compensated or more than compensated for the deficiency in quantity.

16 LANDS ACQUIRED BY PUBLIC SERVANTS.—The following is the statement showing the extent of lands acquired by public servants :—

Items.	1875.			1876.		
	Number of Persons.	Acres.	Rupees.	Number of Persons.	Acres.	Rupees.
By purchase and mortgage ..	8	117	613	19	354	952
By inheritance	20	102	393	10	157	546
Total ..	28	219	1,006	29	511	1,498

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17. Village and Taluq Accounts.—The village and taluq accounts were examined by myself and the officials in my office at the time of the settlement of the two taluqs, and were generally found kept in the prescribed form.

Negapatam,
29th September 1877.

(Signed) A. CRUICKSHANK,
Acting Sub-Collector.

Exd. A. Grubert and W. H. French.

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SETTLEMENT REPORT

OF

TRICHINOPOLY.

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I HAVE the honor to submit the Settlement Report for the Revenue year 1286 (1876-77) with the statements in the prescribed form.

2. *Statement No. I.*—This statement shows the names of the officers who conducted the settlement of the several taluqs in the district, the stations where, and the dates when, the puttas were distributed in each taluq. I settled Udaiyarpalaiyam and Kulittalai Taluqs; Mr. Moore, the Acting Head Assistant Collector, Museri; Mr. Wynne, Trichinopoly; and the Acting Deputy Collector Dorasawmy Aiyar, Perambalur Taluq.

Government villages	1,255
Istimrar and Muttah villages	233
Shrotriem and entire Inam villages	156
Total ...	1,644

3. *Variation in the Number and Tenure of Villages.*—There was no change in the number and tenure of either Government or Zemindari villages during the year. Neither was there any transfer of villages from one taluq to another.

4. *Puttas.*—The total number of puttas issued this year was 142,225 against 142,741 in the preceding year, *i.e.*, 516 less. The decrease occurred in the Perambalur Taluq where a large number of dry fields were relinquished. Of the puttas issued in the year, 4,533 were new ones, 26,319 were such as required alterations in consequence of changes in the holdings, and the rest, 111,373, remained unaltered.

5. *Rainfall.*—A comparative statement of the rainfall during this and the preceding year is given below. The usual average for this district is 36·21 inches. In the revenue year 1284 it was 34·83, in 1285, 27·04, and in this year only 22·13. The fall of rain was not only less in quantity but was also not well distributed over the district.

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Rain Account for Fusli 1286.

Months.	1285.	1286.	Increase.	Decrease.
July 1876	·80	2·49	1·69	...
August „	3·92	4·92	1·00	...
September „	4·36	4·23	...	·13
October „	6·99	1·36	...	5·63
November „	3 42	2·03	...	1·39
December „	1·26	1·58	·32	...
January 1877	...	...	...	...
February „	...	...	...	...
March „	·38	·52	·14	...
April „	·52	·19	...	·33
May „	4·33	3·92	...	·41
June „	1·06	·89	...	·17
Total ...	27·04	22·13	3·15	8·06
Net Decrease	...	...	...	4·91

6. *Season.*—In July, August, and September the rainfall was copious enough for agricultural operations although it was not equally distributed, but the north-east monsoon failed almost entirely, the total quantity of rain which fell from 1st October to the end of March being only 5 3 inches against 12 inches during the same period in the previous year, which was itself a bad year. In the succeeding three months of the fasli there was a fall of 3·9 inches in May, but in the other two months the quantity was insignificant, being scarcely an inch altogether. The wet crops under rain-fed tanks and the dry crops suffered seriously from this failure. The ryots in spite of this scanty fall of rain were hopeful till December, as the standing crops at the time promised some harvest provided there were two or three good showers later on. The rains however held off altogether in January, February, and March, and the ryots were sorely disappointed. The tanks had either a scanty supply or none at all, and the wet crops under such tanks, as a matter of course, yielded next to nothing. The river, with one single exception, at the beginning of September brought no high freshes during the south-west monsoon. It went down much before the usual time. The lands far down on the irrigating channels suffered principally and in consequence the outturn of wet crops on these lands was much below the average. Still taking the whole extent of river irrigated land, the yield may fairly be set down at not much less than the usual average. Under rain-fed tanks and on dry lands generally the yield was not more than one-third of the average.

7. *Sanitary Condition.*—As regards the health of the district the year is almost the worst known within the last thirty or forty years. The total number of deaths was 37,031 against 33,122 in the preceding year, *i.e.*, it exceeded that of the past year by 3,909. The number of deaths from cholera is very high, being 11,057 against 8,493 of the preceding year which was itself the largest number ever previously known. The death-rate which rose in 1875-76 25 per cent. above the average has risen still higher in this year.

8. No pains were spared in the adoption of all precautionary measures to keep down cholera. The Tahsildars, Deputy Tahsildars, Police Station Officers, and the Vaccinators were supplied with cholera medicines for distribution. The Revenue officials were busy in getting the villages cleansed and in otherwise insisting upon sanitation as far as possible. The epidemic would have carried away a larger number still but for these arrangements.

9. The following statements show the number of casualties from cholera in each month as also that from cholera and small-pox since the introduction of birth and death registers in the villages :—

Months.	Number of Casualties from Cholera.	Months.	Number of Casualties from Cholera.
July 1876	525	January 1877	2,377
August „	406	February „	619
September „	30	March „	993
October „	70	April „	1,170
November „	148	May „	2,150
December „	1,430	June „	1,139
		Total ...	11,057

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—	Cholera.	Small-pox.	—	Cholera.	Small-pox.
Fasli 1277... ...	2,928	425	Fasli 1282 ...	54	1,505
Do. 1278... ...	77	514	Do. 1283 ...	...	1,360
Do. 1279	2,144	194	Do. 1284 ...	565	603
Do. 1280... ...	1,928	361	Do. 1285 ...	8,493	302
Do. 1281... ...	192	668	Do. 1286 ...	11,057	2,335

10. *Births and Deaths.*—The birth and death rates this year were respectively 27·27 and 29·35 per mille against 28·13 and 27·59 in the previous year. Although the number of births this year was greater than that in the preceding year, yet the addition to the census return of one per cent. per annum ordered in G.O., No. 1,770, dated 23rd November 1876, and in Board's Proceedings, No. 787, dated 22nd February 1877, reduces the rate per mille. The careful preparation of the vital registers is rigorously insisted on and the figures therefore, I think, can be safely relied upon. The marginal entry shows the number of births and deaths during the year. The statement given below shows the number of deaths under all heads as compared with the results of the preceding year:—

Number of Births	34,417
Do. of Deaths	37,031

—	Births.	Deaths.						
		Cholera.	Small-pox.	Fever.	Snake bite.	Wild animals.	Other causes.	Total Deaths.
Fasli 1285 ...	33,771	8,493	302	7,741	167	15	16,404	33,122
Do. 1286 ...	34,417	11,057	2,335	7,384	160	14	16,081	37,031
Increase...	646	2,564	2,033		...	...	...	3,909
Decrease...	...	...	...	357	7	1	323	...

11. *Health of Cattle.*—In none of the past thirty years do the cattle appear to have suffered as seriously as in this. The deaths among them are on the increase every year as shown in the marginal entry. The cattle epidemic broke out in almost all the taluqs and is ascribable mainly to deficient pasture. In all the taluqs medicines were made available, and were distributed freely throughout the district.

1873-74	14,184
1874-75	19,412
1875-76	27,737
1876-77	34,123

12. *Vaccination.*—The marginal statement shows the total number of cases vaccinated during the year distinguishing that of the successful from the unsuccessful. This shows an increase of more than 60 per cent. The services of the Vaccinators were not availed of for cholera duty so largely as in the preceding year, and thus they were enabled to devote more time to their legitimate work.

Successful cases	19,805
Unsuccessful cases..	515
Total ..	20,320

13. *Emigration.*—The total number of emigrants registered in this office is only 97; but according to the returns received from the taluqs, it is not less than 3,845. These emigrants do not usually come to Trichinopoly to be registered, now that the Railway has brought sea-ports, such as Negapatam, Tuticorin, Ramnad, &c., within easy reach. The adverse season is the main cause of this large increase in the number of emigrants. Many of them, especially from the south of the district, having been unable to support themselves at home have crossed over to Ceylon to find work.

14. *Statement No. II.*—This statement shows the average prices of all food-grains during the year as compared with those of the preceding year. In July, August, and September the prices continued pretty steady, but towards the end of October they rose higher and higher owing to the increased demand in other districts, until the end of January when the importation of ship rice reduced the price a little. From January till the end of the fasli, prices kept up

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with a steady, though slight, increase. As Statement No. II shows the average of the whole year, and as famine prices did not commence till the end of October, the high prices that prevailed in the subsequent months have to a very great extent been modified by being mixed up with the low prices in the early part of the year.

15. *Statement No. III.*—The abstract statement given below shows the extent of wet and dry cultivation during the year, and the revenue thereof as compared with the same of the preceding year. The increase of 10,083 acres of dry cultivation is due to a very large extent being taken up for cultivation in the Perambalur Taluq. The decrease of 9,081 acres of wet cultivation is due to deficient supply in the rain-fed tanks in the north-east monsoon. I would point out that the item "Remission" in the accompanying abstract statement is somewhat misleading. The total Rupees 1,15,500 is comprised of Rupees 22,211 which are remissions proper and Rupees 93,289 which are really transferred to village-cess and Local Fund land-cess. It would make it clearer if these items were shown separately as "Remissions" and "Transfers to other Funds." There is a net decrease of Rupees 62,987. Explanations as regards the increase and decrease under each item are given in their proper places:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
		RS.		RS.		RS.		RS.
Dry	818,979	7,67,026	829,062	7,77,185	10,083	10,159	...	...
Wet	135,972	5,67,441	126,891	5,4[illegible],095	...	...	9,081	24,346
Total ...	954,951	13,34,467	955,953	13,20,280	Net. 1,002	...	...	Net. 14,187
Add—								
Second crop	...	92,667	...	90,408	...	...	...	2,259
Water-tax	...	38,344	...	25,130	...	...	...	13,214
Road-cess	...	78,164	...	81,711	...	3,547	...	...
Village Service-cess	...	1,08,005	...	1,06,996	...	...	...	1,009
Total ...	...	3,17,180	...	3,04,245	...	..	...	Net 12,935
Grand Total ...	...	16,51,647	...	16,24,525	...	...	...	Net. 27,122
Deduct—								
Road-cess	...	78,164	...	81,711	...	3,547	...	...
Village-cess	...	1,08,005	...	1,06,996	...	...	...	1,009
Remissions as per Statement No. IV	...	95,567	...	1,15,500	...	19,933	...	...
Total Deduction ...	...	2,81,736	...	3,04,207	...	Net. 22,471	...	...
Balance ...	...	13,69,911	...	13,20,318	...	...	...	Net. 49,593
Add Miscellaneous Land Revenue as per Statement No. V.	...	98,081	...	84,687	...	...	...	13,394
Grand Total ...	...	14,67,992	...	14,05,005	...	...	...	62,987

16. *Ryots' Holdings—Enclosure A to Statement No. III*—The aggregate extent of land held by ryots under putta in the beginning of the year was 954,984 acres, assessed at Rupees 13,34,582. Of this 16,099 acres, assessed at Rupees 14,140, were relinquished. Thus there remained 9,38,885 acres, assessed at Rupees 13,20,442

17. *Under Occupation.*—26,304 Acres, assessed at Rupees 24,840, were taken up for cultivation during the year. Thus the total extent as settled for the year was 955,953, assessed at Rupees 13,20,280.

18. The remission on account of wet lands under rain-fed tanks amounted to Rupees 25,002 for an extent of 9,236 acres. As the remission for dry lands was given at a certain percentage of the assessment under sanction of the Board in their Proceedings, No. 1,031, dated 5th March 1877, it does not appear in this statement.

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19. The total extent of land laid waste from failure of season and other causes is 193,854 acres, assessed at Rupees 1,70,912, *i.e.*, nearly 36,000 acres more than in the preceding year in which the extent of putta lands laid waste was much above the usual average.

20. *B in Statement No. III.*—The statement below shows the extent cultivated with special products, sugar-cane, cotton, and indigo. The decrease in extent is due to the adverse season. There has been less and less cultivation of these crops year by year for which I am unable to account except by the natural supposition that the ryots do not find them pay. It will be observed that the extent under sugar-cane and cotton, as given in this statement, differs from that given in the Administration Report. This is due to the accounts from some villages in the Perambalur Taluq having been received subsequent to the submission of the Administration Report, and to these figures having been now added to the total:—

—	1285.		1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Sugar-cane ...	2,015	9,619	1,783	7,848	...	...	232	1,771
Cotton	43,186	54,305	37,228	46,935	...	...	5,958	7,370
Indigo	798	1,612	425	647	...	...	373	965

21. *Enclosure D to Statement No. III.*—The total extent of fractions of fields laid waste and the assessment thereon are given in this statement. The figures may be depended upon as all necessary steps were taken to ensure correctness. The extent left waste bears a proportion of a little over 20 per cent. to whole, and considering the unfavorable state of the season this is not much.

22. *Enclosure E to Statement No. III.*—This return shows the description of lands cultivated, distinguishing the extents of different kinds of dry land for which Government water was taken from the purely wet and dry lands.

23. *Statement No. IV.*—On the failure of the north-east monsoon the crops on dry lands under rain-fed tanks and under some river channels looked so bad and the prospect of a steady supply in the river looked so hopeless that the remission this year both on account of dry and wet crops was estimated at first at Rupees 3,00,000, but the showers we had towards the end of December brightened up our prospects a little and actually saved a portion of the standing crops. Applications were pouring in from almost all villages for dry and wet remission. But great care was taken to examine villages by responsible officers and to ascertain approximately the proportion of the yield of dry crops. All the Divisional Officers, the Tahsildars, the Deputy Tahsildars, and the Revenue Inspectors did hard work, and the outturn of dry crops in each village was carefully inquired into and ascertained. In several dry villages the crops were either cut or allowed to be grazed by the cattle before inspection, and it became difficult to say with any amount of certainty whether or not they had had any harvest. In all such cases no remission was allowed. By the exercise of great care and judgment the remission of both dry and wet crops did not exceed one-sixth of what it was originally estimated at. The marginal entry shows the total amount remitted both for dry and wet crops for the year.

	ACRES.	RS.
Nunjah waste	9,236	25,002
Wet Shavi	..	7,175
Dry Crops withered	..	15,036
Total ..		47,213

24. *Enclosure A to Statement No. IV.*—In this statement are shown the remissions, grouping them under each head. The figures do not require any explanation.

25. *Statement No. V.*—The Demand, Collection, and Balance of Land Revenue, Miscellaneous for this year are shown in this statement. Explanations for increase and decrease are given below.

26. The decrease under all these three heads is chiefly due to the adverse state of the season. Cultivation without durkhast is treated as application for the fields and disposed of according to the durkhast rules. Such unauthorized cultivation has not been as extensive this year as usual. The cultivation after the Jamabandi was also less extensive than usual. The failure of the north-east monsoon starved several of the tanks from which water is usually taken to Inam, &c., lands, and hence the decrease under that item.

	RS.
No. 6—Land cultivated but not included in the Jamabandi. Decrease	565
" 7—Land cultivated without durkhast Decrease.	1,740
" 47—Water charge on Zemindari, Inam, &c., lands. Decrease...	1,014

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27. *Concealed Cultivation—Decrease Rupees* 910.—This requires no explanation, as it is an item of revenue entirely dependant on the efficiency of supervision.

28 *Poramboke Cultivation—Decrease Rupees* 2,467.—The state of the season afforded no temptation for extensive cultivation of Government reserves or Poramboke lands.

29. *Process Service Fees—Decrease Rupees* 6,466 —On account of the distressed condition of ryots, coercive measures were not so rigorously adopted as usual. Hence the decrease in the amount of process fees.

30. *Enclosure A to Statement No. V.*—In this statement is shown what portion of the income under the items of Statement No. V is derived from irrigated lands and what portion otherwise. The Board's instructions for the preparation of this return were duly attended to. The foot-note in the return shows the extent of "Sundry Inams mamool wet", of "Sundry Inams dry but irrigated," and of "the Zemindari entire Inams," as also the water-tax due on the extents of the two latter items.

31. The following abstract statement shows the net total demand under all the items of Ryotwar and Land Miscellaneous :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment	Land.	Assessment.
		RS.		RS.		RS.		RS.
Dry	818,979	7,67,026	829,062	7,77,185	10,083	10,159	...	...
Wet	136,005	5,67,556	136,127	5,68,097	122	541	...	...
Total ...	954,984	13,34,582	965,189	13,45,282	10,205	10,700	...	...
Second Crop	...	92,667	...	90,408	...	...	...	2,259
Water-tax	...	38,344	...	25,130	...	...	...	13,214
Total (inclusive of Second Crop).	954,984	14,65,593	965,189	14,60,820	Net 10,205	...	...	Net 4,773
1. Land cultivated without durkhasts and those cultivated since the settlement	...	26,785	...	24,480	...	...	...	2,305
2. Cultivation of land reserved for public purposes	...	10,767	...	8,301	...	...	...	2,466
3. Concealed Cultivation	...	1,031	...	120	...	...	...	911
4 Inam water-cess and Inam	...	6,956	...	6,017	...	...	...	939
Second crop Assessment ...		3,403	...	3,328	...	...	...	75
5. Process Service Fees	...	17,757	...	11,290	...	...	...	6,467
6. All the sundry items besides the above in Statement No. V.	...	31,382	...	31,151	...	...	...	231
Total ...	...	98,081	...	84,667	...	...	..	13,394
Grand Total ...	954,984	15,63,674	965,189	15,45,507	Net 10,205	...	...	Net 18,167
Wet waste Remission	33	115	9,236	25,003	9,203	24,887	...	...
As per Statement No. IV ... ... — Wet Shavi ...	...	2,434	...	7,175	...	4,741	...	...
Dry do. ...	...	...	...	15,036	...	15,036	...	...
Road-cess ...	...	28,799	...	28,945	...	146	...	...
Village-cess..	...	64,334	...	64,344	...	10	...	...
Total Dedutoion ...	33	95,682	9,236	1,40,502	...	44,820	...	...
Remaining Total ...	954,951	14,67,992	955,953	14,05,005	Net 1,002	...	...	Net 62,987

32. The total decrease under all items amounts to Rupees 62,987. Of this the remission on wet and dry waste and shavi forms a large item, viz., Rupees 47,213. The decrease on account of Process Service Fees as explained in paragraph 29 is Rupees 6,466. The rest of the decrease has occurred under five other items for which explanation is afforded in paragraphs 26, 27, and 28.

33. *Statement No. VI.*—This statement shows the demand, collection, and balance of Zemindaris, Muttahs, Shrotriems, and other Inams.

34. The demand for the year, inclusive of the arrears, amounted to Rupees 71,250-1-8, of which Rupees 55,134-1-6 have been collected within the fasli and Rupees 6,223 have since been collected. Arrangements are made for the early realization of the balance Rupees 9,893.

35 *Enclosure A to Statement No. VI.*—In this statement is given the particulars of Inam lands on which quit-rent is paid. It will be observed that the extents and quit-rents entered under both the items of the return of this year differ from the entries in the previous years' statements. This is due to inaccuracies in the statement furnished for last year from Kulittalai.

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Care was however taken to correct the mistakes, and I believe that the figures as given in this statement are such as can be relied on.

36. *Statement No. VII.*—This is the statement which shows the demand, collection, and balance under all sources of revenue current and arrears. The total demand of land revenue inclusive of arrears was Rupees 15,45,415. Of this Rupees 13,79,318 were collected within the year and Rupees 68,481 since, and steps have been taken for the realization of the balance Rupees 97,616.

37. The collection under all sources of revenue is shown in the statement below :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears Collection.	Current Collection.	Total.	Arrears Collection.	Current Collection.	Total.		
Land Revenue.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS A. P.	RS. A P.
Permanently-settled	5,063 3 4	45,871 14 1	50,935 1 5	4,027 3 10	40,438 14 7	44,466 2 5	...	6,469 15 0
Jodi or Shrotriem	4,847 5 7	8,932 10 4	13,779 15 11	2,983 14 4	7,684 0 9	10,667 15 1	...	3,112 0 10
Ryotwar...	39,800 9 10	13,41,972 1 11	13,81,772 11 9	32,114 2 0	12,13,137 11 3	12,45,251 13 3	...	1,36,520 14 6
Miscellaneous	19,806 9 8	80,503 11 7	1,00,310 5 3	19,022 13 4	59,909 9 3	78,932 6 7	...	21,377 14 8
Total ...	69,517 12 5	14,77,280 5 11	15,46,798 2 4	58,148 1 6	13,21,170 3 10	13,79,318 5 4	...	1,67,479 13 0
Abkari	14,573 0 0	1,41,715 13 2	1,56,288 13 2	8,480 0 0	1,34,665 0 0	1,43,145 0 0	...	13,143 13 2
Income-tax	...	...	...	...	...	...	...	...
Stamps	...	1,44,436 10 6	1,44,436 10 6	...	1,48,146 11 0	1,48,146 11 0	3,710 0 6	...
Grand Total ...	84,090 12 5	17,63,432 13 7	18,47,523 10 0	66,628 1 6	16,03,981 14 10	16,70,610 0 4	3,710 0 6	1,80,623 10 2
Net Decrease ...	..	...	...	...	...	...	...	1,76,913 9 8

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38. *Abkári.*—This is the second year since excise the system was introduced in the district. Messrs. Parry & Co., the Renters, continue to pay the guaranteed minimum regularly notwithstanding a falling off in consumption. They have put in an application to be permitted to pay the duty on actual issues, and this has been forwarded with my letter, No. 323, dated 12th September 1877, for Board's orders. The toddy farms were leased out for three years from Fasli 1285 at a total rent of Rupees 39,790. Of the balance at the end of the year of Rupees 3,859, Rupees 3,649 have since been collected. The rest will be shortly realized.

	RS.
Judicial	91,652
Non-Judicial	54,318
Miscellaneous Non-Judicial	2,177
Total	1,48,147
Stamp Revenue for Fasli 1285	1,44,437
Increase	3,710

39. *Stamps.*—The stamp revenue for this year is detailed in the memorandum given in the margin. As usual, there has been a further increase in the sale of Non-Judicial stamps. This, I think, is ascribable to the people seeing the necessity of securing their interests and property in a legal and binding manner.

40. *Enclosure A to Statement No. VII.*—This return shows the demand, collection, and balance of all sources of revenúe in each taluq.

41. *Statement* No. *VIII.*—The total amount of old arrears under all items of Revenue was Rupees 86,304-5-3; of this Rupees 66,627-2-6 have been collected within the year. The subsequent collections amount only to Rupees 24. There remains therefore a balance of Rupees 19,653-2-9 still to be collected. This amount includes Rupees 5,089-2-0 which was recommended for remission in the preceding year and to write off which sanction has not as yet been received.

42. The amount of old arrears which after careful inquiry during the settlement for this year was ascertained by the settling officers to be irrecoverable is Rupees 2,170-8-1. This amount has to be written off the accounts together with that recommended for Fasli 1285. Out of Rupees 5,089-2-0 recommended as irrecoverable arrears for Fasli 1285, Rupees 15 have been collected. I request sanction for writing off the irrecoverable arrears for 1285 and 1286 which together amount to Rupees 7,244-1-11.

43. The following is a list of the several items of irrecoverable arrears for Fasli 1286 :—

	RS.	P.	A.
Assessment due on lands sold for arrears of revenue and bought in by Government from want of bidders	454	8	3
Amount of water-rate and other over charges made on the lands situated on the Patchamalai hills, and which the Acting Head Assistant Collector, after a thorough and careful inquiry, held to be not due	1,140	7	9
Amount due by deceased ryots who left no property ...	3	14	0
Amount due by ryots who have deserted the village	68	1	8
Amount due by parties who own no property	75	0	2
Amount embezzled by a Curnam who was criminally prosecuted and sentenced but who has no property	410	8	3
Amount of rent due by the Renter of B class lands and which was decided, after an inquiry, as not due by him	18	0	0
Total Irrecoverable ...	2,170	8	1

44. *Enclosure A in Statement No. VIII—Coercive Processes.*—The total number of defaulters against whom coercive processes were issued was 71,748 for arrears amounting to Rupees 3,93,233. The property of 3,295 defaulters were attached for the arrears of Rupees 45,858. In 518 cases property was actually sold for arrears of Rupees 9,585, real property for Rupees 6,804. and personal property for Rupees 981.

45. The total collection under all sources of revenue for Fasli 1286 are Rs. 16,64,616-3-9 and the charges amount to Rupees 1,48,825-5-4.

46. *Salary of Collector,—Statement No. IX.*—The increase in the item of salary of Collectors is due to the promotion of Kistna Rao, and to the Madura Deputy Collector, Appaji Rao, drawing half his salary in this district while on leave here.

47. *Miscellaneous.*—The increase in the item of miscellaneous is due to the Collector's and Divisional officers' constant movements in the district and the consequent increase in their travelling allowance and carriage of records, &c.

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48. *Irrigation Channels.*—The principal irrigation channels and the revenue dependent on each are given in the following statement :—

Taluq.	Name of Irrigating Channels.	Irrigable Area. Extent.	Irrigable Area. Assessment.	Cultivated. Extent.	Cultivated. Assessment inclusive of that levied on second crop.
			RS.		RS.
Trichinopoly ...	Uyyakondan	25,078	1,14,682	24,683	1,24,660
	Ramavoitallai	1,214	5,891	1,214	6,499
	Yellandavoitallai	1,927	10,449	1,924	11,479
	Pudnaiyen Voikal	3,386	17,038	3,383	20,392
	Vadakaiyen do.	3,804	22,058	3,804	27,866
	Terkaiyen do.	3,082	16,924	3,077	21,075
	Peruvalai do.	8,960	37,408	8,948	42,578
	Nattu do.	3,467	18,921	3,466	19,312
	Malattar do.	2,698	11,234	2,697	13,027
	Panguni do.	6,102	22,431	6,093	25,451
	Total ...	59,718	2,77,036	59,289	3,12,339
Museri	Museri Nattu Voikal ...	1,936	11,375	1,932	11,358
	Tottiem Peria do. ...	1,349	8,215	1,349	8,215
	Do. Sinna do. ...	1,647	10,821	1,630	10,747
	Aiyar	32	160	32	160
	Total ...	4,964	30,571	4,943	30,480
Kulittalai ..	Marudur Nattu Voikal...	5,689	38,692	5,680	38,537
	Kristnarayapuram do. ...	1,278	7,661	1,259	7,597
	Nungapuram do. ...	2,355	11,719	2,353	11,719
	Ambravatti	2,438	6,046	2,433	6,029
	Total ...	11,760	64,118	11,725	63,882
Udaiyarpalaiyam.	Ponnari Channel	4,038	15,032	3,757	14,207
	Grand Total ...	80,480	3,86,757	79,714	4,20,908

49. *Unsurveyed Waste.*—From the settlement of the district in 1864-65 up to the end of Fasli 1286, an extent of 83,671 acres, assessed at Rupees 74,738, has been brought under cultivation from the available unassessed waste in the district.

50. *Taluq and Village Accounts.*—In the Kulittalai and Udaiyarpalaiyam Taluqs which I took up, the Curnams have kept their accounts in fair order. I myself inspected several of them and caused others of them to be examined by my subordinates. The accounts given of these records by the Divisional officers who settled the other taluqs are satisfactory.

51. *Lands acquired by Public Servants.*—Three of the public servants in this district have purchased land to the extent of 38 acres ; 6 acres in this district in two instances, and 32 acres in an instance in the Pudukottai territory.

52. *Civil Suits.*—There was no balance at the commencement of the year of costs awarded to Government in Civil Suits. The amount of costs awarded during the year was Rupees 76-14-0, of which Rupees 40-7-0 has already been collected and measures have been adopted for the collection of the balance Rupees 36-7-0.

53. *Statistical Return.*—This return is submitted in accordance with the directions contained in Board's Proceedings, dated 26th November 1874, No. 3,417, and shows the total extents cultivated with food-grains, &c. The extent actually under cultivation this year was acres 887,944

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or 1,387 square miles. Land cultivated with 2nd crop is doubled and included in this figure; 131,115 acres were cultivated with pulse and other grains, and the rest, 756,829 acres, with food-grains as shown in the margin. The extent cultivated with special products bears but a very small proportion to the whole cultivation.

	Acres.
Paddy	163,064
Cumboo	162,571
Cholum	152,136
Varagu	122,057
Raggy	96,392
Dholl	25,368
Samai	20,698

54. *Taluq Treasury Accounts.*—The examination of these accounts this year was found impracticable as the administration of relief to the famine-stricken poor has kept all officers fully engaged.

55. I have submitted herewith a return showing the total area of the extents of dry and wet cultivation in the Zemindaris and Muttahs in this district as settled for Fasli 1285. It was not without great difficulty that these accounts were procured. The accounts of cultivation, &c., in the Zemindaris and Muttahs are so irregularly kept and the preparation thereof is put off so long, and the annual settlement itself takes place so late in the fasli, that I very much doubt the correctness of the figures in the returns. None of the returns due for Fasli 1286 has as yet been received except from one taluq. I hope however to be able to arrange for obtaining these returns early enough to be embodied in the settlement report of each fasli.

Acreage area of Zemindaris and Muttahs—*vide* Board's Proceedings, dated 19th February 1876, No. 499.

56. *Quinquennial.*—The quinquennial returns due for this fasli are submitted herewith. All these returns are prepared in accordance with the instructions conveyed in Board's Proceedings, dated 5th September 1874, No. 2,502.

57. *Statement A—Government Villages.*—Two of the uninhabited villages have been peopled since the last quinquennial return, and that is all the actual increase; the rest of the increase is nominal, and is due to inaccuracy in the former return.

58. *Government Hamlets.*—thrty-three hamlets were newly peopled, and 20 hamlets were forsaken; the rest of the increase and decrease is nominal.

59. *Zemindari Villages.*—The difference in the number of inhabited and uninhabited villages is nominal.

60. *Zemindari Hamlets.*—Two of these hamlets were forsaken and one was peopled newly.

61. *Inam Villages and Hamlets.*—The difference in the figures is nominal.

62. *Statement B.*—This statement shows the total cultivable area of the district, the extent granted on Inam tenure, the extent in occupation by ryots under putta, the extent of cultivable waste still unoccupied, and the percentage that the last bears to the whole cultivable area. There has been a decrease of acres 27,946 in the extent of occupation, and this is due to the relinquishment of a large extent in consequence of the adverse state of the season.

63. *Statement C.*—The total number of new wells since the last quinquennial year is 593, and the cost estimated at Rupees 11,480.

64. *Statement D.*—The figures in the last census returns have been used in the preparation of this statement, and the increment of 10 per mille per annum has been added—*vide* G.O., No. 1,770, dated 23rd November 1876, and Board's Proceedings, No. 787, dated 22nd February 1877. I have not been able to fill in the column of adults and children as the census returns do not furnish this information. The total population of each nationality alone is given.

65. *Statement E.*—This return requires no remark, but I fear that the figures cannot be relied upon as accurate, as the Curnams could not in consequence of the large amount of Shavi, waste, &c., that they had to attend to have had time to prepare these accounts with care.

66. *Statement F.*—The decrease of 4,747 in the number of puttas as entered in this when compared with that in Statement No. I is due to the puttas issued on account of water-rate, &c., not having been included in this.

67. *Conduct of Public Servants.*—The conduct of my Revenue Officials during the year has been good on the whole, and I am well satisfied with all except the Tahsildars of Kulittalai and Perambalur. The former is anxious to do his best, but he is getting old, and I think it is quite time that he took his pension. The latter has weak health and is not thoroughly efficient. I expect it will be necessary before long to remove him to a less responsible post. The Deputy Tahsildar of Manapparai was suspended for six months as reported in my letter to the Board, No. 88, dated 8th April 1876; since his return he has been working hard.

TRICHINOPOLY,
10th November 1877.

(Signed) H. SEWELL.
Acting Collector.

Exd. W. J. Lewis.

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SETTLEMENT REPORT

OF

MADURA.

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I HAVE the honor to submit my report on the annual settlement of the district for Fasli 1286 accompanied by the usual statements.

2. STATEMENT No. I.—The settlement was commenced on the 12th May and completed on the 30th June 1877.

3. PUTTAS.—With reference to paragraph 5 of the Board's Proceedings, dated 3rd January 1868, fresh puttas were issued during the settlement of the year under report, and consequently there were no old puttas modified by additional entries. The number of puttas issued during the year was 145,512 as entered in the margin, showing a decrease of 6,880 below those of Fasli 1285. This decrease is owing chiefly to a large extent of land having been given up and to the amalgamation of petty holdings.

Fasli.	
1285	152,392
1286	145,512
Decrease ...	6,880

4. NUMBER AND TENURE OF VILLAGES.—The following abstract shows the number of villages and their tenures for this and the preceding faslis :—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1. Ryotwar Villages	786	786	...	...
2. Amani	$4\frac{1}{4}$	$4\frac{1}{4}$	...	...
3. Villages belonging to Muttahs and Zemindaris attached to Government Taluqs ...	244	244	...	...
4. Villages belonging to the Ramnad Zemindari	$2,163\frac{1}{8}$	$2,163\frac{1}{8}$	...	...
5. Villages belonging to the Shevagunga Zemindari	$2,069\frac{22}{32}$	$2,069\frac{22}{32}$	...	...
6. Inam Villages belonging to Government Taluqs	198	198	...	...

5. There was no change either in the number or tenure of villages. But by G.O., dated 30th May 1876, No. 720, and under notification published at page 883 of the *Fort St. George Gazette* of the 20th June 1876, twenty-nine villages have been transferred from Madura to Tirumangalam, one from Madura to Melur, one from Tirumangalam to Melur, and one from Dindigul to Madura. Of these thirty-two villages, five are Aiyan, twenty-six Inam, and one Zemindari.

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6. Rainfall.—The following statement shows the rainfall of the year :—

Statement of Rainfall for 1876-77.

Stations.	1876.																		1877.							
	April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.		Total.	
	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.	IN.	CTS.
Madura	0	40	2	95	1	40	0	65	3	62	2	90	5	20	1	15	1	35	0	0	0	0	0	47	20	09
Tirumangalam	0	65	1	70	0	0	0	30	3	65	2	20	1	70	1	80	0	75	0	0	0	0	0	75	13	50
Melur	0	32	2	60	1	75	3	07	8	05	4	55	6	01	1	30	1	90	0	0	0	0	1	35	30	90
Dindigul	1	55	4	55	0	27	1	25	1	53	3	24	1	15	2	34	1	23	0	0	0	0	0	85	17	96
Periakolam	1	15	0	80	0	45	0	0	1	90	2	78	1	72	4	58	0	0	0	0	0	0	6	63	20	01
Pulni	0	50	1	65	0	20	0	10	0	0	3	25	2	75	0	20	0	80	0	0	0	0	2	0	11	45
Ramnad	2	67	0	31	0	0	0	18	2	06	0	41	1	62	2	87	4	79	0	16	0	0	0	16	15	23
Shevagungah	1	80	1	50	1	80	4	0	4	50	0	0	3	20	1	50	2	0	0	0	0	0	1	40	21	70
Total ...	9	04	16	06	5	87	9	55	25	31	19	33	23	35	15	74	12	82	0	16	0	0	13	61	150	84
Average ...	1	13	2	01	0	73	1	19	3	16	2	42	2	92	1	97	1	60	0	02	0	0	1	70	18	85

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7. Season.—The state of the season has been so fully reported on from time to time during the year that I hardly consider it necessary to dwell upon it here at any length. It was most unfortunate and has led to loss and distress such as have not been known for many years. Wet and dry cultivation was commenced in July, August and September during the south-west monsoon and the rainfall during that period was insufficient and capricious. The north-east monsoon proved a complete failure. Drought was experienced everywhere, and wells failed to supply water sufficient even for domestic purposes; the consequence was that agricultural operations were generally at a stand-still. The crops for the most part withered, and where they did not in some favored localities, the yield was unusually scanty. The people were thrown for subsistence on imported grain. Many poor people emigrated to Ceylon and other places selling their cattle and property, and to those that remained in the district relief was afforded by finding them employment in the repair of tanks, roads, and other public works, and also by establishing relief houses for distribution of food to the infirm and aged. The places most affected were Pulni and parts of Madura and Tirumangalam Taluqs, and also south of Ramnad.

8. Sanitary Condition.—Many cattle perished from want of pasture and water, notwithstanding that Government threw their forest reserves open for grazing. Cattle-disease prevailed throughout the district to some slight extent; but there was no great mortality.

9. Public Health.—The year under report was also worse than its predecessor in a sanitary point of view. The prevalent diseases were famine diarrhœa, dysentery, and such other complaints resulting from want of proper food, &c. Cholera, small-pox, and fever also made their appearance in the month of September. The deaths caused by these diseases are shown in the margin. The fever was of a virulent type. In addition to the medical staff of the district many extra officers had to be appointed to render assistance in the places where disease was most prevalent.

Deaths from cholera in the district...	13,374
Small-pox in the district except in Shevagungah and Ramnad...	2,797

10. Emigration.—The marginal figures show the number of persons who emigrated to Ceylon from the ports of this district. This is in addition to a large emigration of the people of this district from Tuticorin. Many ryots have also left their villages for Tanjore, Trichinopoly and other places in search of livelihood.

Fasli 1285...	82,124
„ 1286...	1,11,784
Increase ...	29,660

11. Statement No. II, Prices.—Statement No. II annexed is an abstract showing the prices of agricultural produce ruling during the year under notice compared with the two previous Faslis of 1284 and 1285 as well as the commutation prices at which the land revenue of the district was originally settled:—

Description of Grain.	Commutation Rates.	Fasli 1284.	Fasli 1285.	Fasli 1286.
	RS.	RS.	RS.	RS.
Paddy. 1st sort per garce ...	59	190	168	269
Paddy. 2nd „ „ ...		165	151	244
Cholum or Javay	35	181	145	288
Cumboo	45	157	134	278
Raggy	50	160	140	290
Horse-gram	55	223	198	346
Horrack or Varagu	38	...	67	195

12. The cause of the unusual rise in price of grain in the year under review was the bad season and deficient harvest.

13. Statement No. III, Holdings.—The following is an abstract showing the holdings of fasli under report as compared with the preceding fasli.—

Fasli.	Holdings at the commencement of the Fasli.		Lands given up.		Lands taken up.		Holdings at the end of the Fasli.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1285	887,996	15,89,970	26,976	42,022	50,439	69,473	911,459	16,17,421
1286	911,459	16,17,421	45,434	61,759	37,022	55,858	903,047	16,11,520

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14. It will be observed that the extent of ryots' holdings during Fasli 1286 is less than that of the preceding year by Acres 8,412 assessed at Rupees 5,901. This great falling off is the result of the decrease* in the extent of land taken up and the increase† in the extent given up owing to the bad season

* 25 Per cent.

† About 50 per cent.

15. Actual Cultivation.—In the following statement the actual cultivation of Faslis 1285 and 1286 is compared:—

Item.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Dry	670,867	623,092	...	47,775
Wet	141,572	109,863	...	31,709
Total ...	812,439	732,955	...	79,484

16. This large decrease is due to the scanty rainfall throughout the cultivating season.

17. Appended is a statement showing the cultivation and settlement of the fasli under reference:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES	RS.
Dry	754,029	9,65,599	745,660	9,59,680	...	...	8,369	5,919
Wet	150,685	6,28,880	110,956	4,62,897	...	..	39,732	1,65,983
Total ...	904,714	15,94,479	856,613	14,22,577	...	...	48,101	1,71,902
Add.								
Second-crop Assessment	...	31,931	...	20,749	...	...	...	11,182
Additional Assessment	...	...	...	...	...	...	...	...
Water-tax	..	3,782	...	1,644	...	...	...	2,138
Land-cess ...	...	77,491	...	76,590	...	...	...	901
Meras to Village Servants	...	...	...	...	...	...	...	...
Total ...	...	17,07,683	...	15,21,560	...	...	...	1,86,122
Deduct Remissions.								
Land-cess	...	77,491	...	76,590	...	...	...	901
Other remission as particularized in Statement No. 4.	...	46,055	...	5,15,163	...	4,69,110	...	...
Total ...	...	1,23,544	...	5,91,753	...	Net. 4,68,209	...	...
Remaining Beris ...	...	15,84,139	...	9,29,807	...	...	...	6,54,332
Add Miscellaneous.	...	1,04,371	...	68,544	...	...	...	35,827
Total ...	...	16,88,510	...	9,98,351	...	...	...	6,90,159

18. Waste Remitted.—There is an increase of Rupees 1,66,001 in the remission on account of waste as shown in the margin, and it is due to the unfavorable character of the season as noted in paragraph 7.

Fasli.	RS.
1285	22,942
1286	1,88,943
Increase ...	1,66,001

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19. CULTIVATION OF SPECIAL PRODUCTS.—As will be seen from the subjoined statement the extent of land cultivated with sugar-cane, cotton, and indigo shows a decrease of 21,616 acres compared with the previous year. This result is ascribable to the adverse season:—

Products.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Cotton	95,429	73,937	...	21,492
Indigo	72	14	...	58
Sugar-cane	298	232	...	66
Total ...	95,799	74,183	...	21,616

	Cotton	Sugar-cane.
Administration Report... ...	73,949	231
Settlement Report	73,937	232
Difference ..	— 12	+ 1

20. The extent of cultivation of cotton and sugar-cane shown here differs from that entered in the administration report as shown in the margin. This small difference was caused in converting cawnies into acres.

21. PRINCIPAL SOURCES OF IRRIGATION.—The following abstract will show the principal sources of irrigation, the irrigable area, the cultivation with the assessment, and the actual revenue from the lands:—

—	Ayacut.		Cultivation of Fasli 1286.		
	Extent.	Assessment.	Extent.	Assessment.	Actual Revenue derived including 2nd Crop.
	ACRES.	RS.	ACRES.	RS.	RS.
Madacolam Channel	2,497	12,209	532	2,500	2,662
Nelayoor do.	7,202	32,429	2,203	10,299	10,723
Vadagarai do.	4,052	22,092	3,127	17,062	18,583
Tenkarai do.	2,198	11,598	2,121	11,280	12,311
Uttamathikal	2,286	12,363	2,217	12,152	12,152

Fasli.	RS.
1285...	3,392
1286...	4
Decrease ...	3,388

22. STATEMENT No. III-A, AMANI VILLAGES.—The marginal figures show a large decrease of Rupees 3,388 in the Amani revenue in comparison with that of the past fasli. This decrease is also attributable to the adverse season.

Fasli.	RS.
1285	30,873
1286	2,03,291
Increase ...	1,72,418

23. STATEMENT No. IV, SHAVI OR WITHERED CROPS.—The total remission on account of withered nunjah crops amounts to Rupees 2,03,291, or Rupees 1,72,418 over that granted in the preceding year. With reference to the marginal correspondence discretionary remission at a certain percentage on dry lands in the several taluqs of the district has been granted in consideration of failure of crops.

Remission of Tax on Punjah.

Fasli.	RS.
1285	...
1286	2,80,720
Increase ...	2,80,720

Board's Proceedings, No. 94, dated 5th March 1877.
Do. do. No 1,110, dated 9th March 1877.

24. The next item of remission to be noticed is the reduction of tax on nunjah lands cultivated with dry crops. This reduction (Rupees 15,730) consists of the difference between the proper nunjah assessment and the highest punjah tax charged this year on the land in question with reference to the Board's Standing Order 137-1, and the notification published at page 372 of the Madura District Gazette, dated 16th December 1876.

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25. STATEMENT No. V, ITEM No. 2, TAX ON TREES ON UNASSESSED LANDS.—A portion of the income from this item was transferred to the head "Jungle Conservancy," in accordance with the Board's Proceedings, dated 31st May 1876, No. 1,429; hence the decrease.

Fasli.	RS.
1285	9,035
1286	7,703
Decrease ...	1,332

26. ITEM No. 5, REVENUE FROM AMANI VILLAGE.—The falling off under this item is attributable to the cause mentioned in paragraph 22.

Fasli.	RS.
1285	8,392
1286	4
Decrease ...	8,388

27. ITEM No. 14, RENT OF GARDEN AND TOPES.—The reason for decrease in Item No 2 governs this decrease also.

Fasli.	RS.
285	53
1286	1
Decrease ...	52

28. ITEM No. 16, REVENUE FROM REVERTED INAMS.—The decrease under Item No. 16 is due to the badness of the season which led to the cultivation of less extent of land than that in the last year.

Fasli.	RS.
1285	296
1286	163
Decrease ...	133

29. ITEM No. 42, COMMISSION ON PRIVATE ESTATES UNDER CIRCAR MANAGEMENT.—The increase under this item is attributable to the charge of commissions upon collections of Chuttrum villages in the Ramnad Estate and Devastanam villages in Uthappanaiknoor and Sundayoor Estates, with reference to the Court of Ward's Proceedings, dated 26th May 1876, No. 1,392.

Fasli.	RS.
1285	9,883
1286	11,911
Increase ...	2,028

30. ITEM No. 47, CHARGE FOR WATER ON ZEMINDARI AND INAMS, &c.—The unfavorable character of the season accounts for this decrease.

Fasli.	RS.
1285	10,436
1286	2,720
Decrease ...	7,716

31. ITEM No. 56, REVENUE PROCESS.—The discontinuance of coercive process to some extent, in consequence of the famine, is the cause of this decrease.

Fasli.	RS.
1285	24,601
1286	5,144
Decrease ...	19,457

32. ABKARI, MISCELLANEOUS.—This increase arises chiefly from the recovery of the Abkari balance due by the deceased Mr Sperchneider, the Abkari Renter of Periakolum Taluq, for Faslis 1276 and 1277, by the sale of his estate in accordance with the Board's Proceedings, dated 4th February 1875, No. 832.

Fasli.	RS.
1285..	526
1286..	5,473
Increase..	4,947

33. The other items call for no special remark.

34. STATEMENT No. VII, GENERAL RESULT OF LAND REVENUE SETTLEMENT.—The settlement of land revenue of the year under report results in a decrease of Rupees 6,89,242, as will be observed from the following statement:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled ...	7,99,555	7,99,555	...	...
Jodi on Inam and Shrotriem villages ...	11,136	11,136		...
Ryotwar ...	15,84,139	9,29,807	...	6,54,332
Miscellaneous ...	1,04,371	68,544	...	35,827
Sale of waste lands ..	9	926	917	...
Total...	24,99,210	18,09,968	917	6,90,159
Net decrease...		...	..	6,89,242

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35. RYOTWAR—DECREASE RUPEES 6,54,332.—This decrease is due to the adverse season.

36. MISCELLANEOUS—DECREASE RUPEES 35,827.—The falling off under this head is explained in paragraphs 25 to 31.

37. WASTE LAND—INCREASE RUPEES 917.—The greater extent of land sold on the Pulni Hills than in the last year is the main cause of the increase under this item.

38. The settlement of sundry sources of revenue amounts to Rupees 11,93,931 exceeding that of the preceding year by Rupees 67,094, and the particulars of this revenue are given in the following statement :—

Item.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkari	2,80,976	2,83,721	2,745	...
Salt	4,61,163	5,15,135	53,972	...
Sea Customs...	10,133	7,916	..	2,217
Stamps	3,74,565	3,87,159	12,594	...
Total...	11,26,837	11,93,931	69,311	2,217
Net Increase ..	...	...	67,094	...

39. ABKARI—INCREASE RUPEES 2,745.—The loss sustained by the resale of the Abkari farms of Tirumangalem, Periakolam and Dindigul Taluqs amounts to Rupees 2,202, which having reduced the increase under Abkari Miscellaneous explained in paragraph 32 leaves a net increase as noted above.

40. SALT—INCREASE RUPEES 53,972.—This large increase is owing to the increased sales of salt during the year under report in all stations except Muthuregunadapatam and Attengarai.

41. The particulars of salt transactions are as follow :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	MDS. S.	MDS. S.	MDS. S.	MDS. S.
Quantity in store at the beginning of the fasli	405,726 35	503,654 15	97,927 20	...
Quantity manufactured during the fasli	341,153 0	285,268 0	...	55,885 0
Gain by measurement	......	10 0	10 0	...
Spontaneous Salt	1,996 30	2,300 0	303 10	...
Total...	343,149 30	287,578 0	313 10	55,885 0
Grand Total...	748,876 25	791,232 15	42,355 30	...
Deduct sales ..	232,787 10	263,805 30	31,018 20	...
Remainder...	516,089 15	527,426 25	11,337 10	...
Wastage written off under the sanction of Government	12,435 0	15,148 15	2,713 15	...
Remainder...	503,654 15	512,278 10	8,623 35	...
Wastage recommended to be struck off	9,705 0	9,933 30	228 30	...
Balance...	493,949 15	502,344 20	8,395 5	...

42. I request sanction for striking off Maunds 9,933-30 of salt wastage as detailed in Statement No. 11.

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	MDS
Fasli 1285	341,153
Do. 1286	285,268
Decrease ..	55,885

43. The large stock of salt at the commencement of the year accounts for the decrease in the quantity of salt manufactured this year.

44. SEA CUSTOMS—DECREASE RUPEES 2,217.—The decrease is owing to the diminished exportation of grain in consequence of scanty harvest.

45. STAMPS.—The revenue from stamps exhibits an increase of Rupees 12,594 attributable to increased sales over the previous year caused principally (1) by large exchange of documents among people to provide themselves with funds for subsistence during the famine, (2) by the execution of bonds for obtaining advances under Land Improvement Act.

46. A statement showing the revenue from all sources this year as compared with that of the previous fasli is given below:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	24,99,210	18,09,968	...	6,89,242
Sundry sources of Revenue	11,26,837	11,93,931	67,094	...
Total ...	36,26,047	30,03,899	67,094	6,89,242
Net Decrease...	...	...	...	6,22,148

47. It will be observed from the above comparative statement that there has been a net decrease of more than six lakhs in the total revenue of the district which is chiefly attributable to the unusual bad year.

48. The following is a statement showing the collections of the year under report in comparison with that of the previous year:—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue permanently settled.	3,13,776	5,53,454	8,67,230	2,26,677	1,01,781	3,28,458	...	5,38,772
Quit-rent on Shrotriem, &c.	7,251	9,098	16,349	1,922	2,486	4,415	...	11,934
Ryotwar	4,88,185	13,37,945	18,26,130	2,40,236	1,35,319	3,75,555	...	14,50,575
Sale of waste lands...	..	9	9	...	926	926	917	...
Miscellaneous	47,220	75,147	1,22,367	25,087	33,539	58,626	...	63,741
Total ...	8,56,432	19,75,653	28,32,085	4,93,929	2,74,051	7,67,980	917	20,65,022
Abkári	24,792	2,75,399	3,00,191	5,704	2,13,004	2,18,708	...	81,483
Sea Customs	...	10,133	10,133	...	7,916	7,916	...	2,217
Salt	...	4,61,163	4,61,163	...	5,15,135	5,15,135	53,972	...
Stamp	...	3,74,565	3,74,565	...	3,87,159	3,87,159	12,594	...
Total ...	24,792	11,21,260	11,46,052	5,704	11,23,214	11,28,918	66,566	83,700
Grand Total ...	8,81,224	30,96,913	39,78,137	4,99,633	13,97,265	18,96,898	67,483	21,48,722
Net Decrease ...	...	...	...	...	..	...	...	20,81,239

49. PERMANENTLY-SETTLED—DECREASE RUPEES 5,38,772.—The decrease in the item permanently settled is mainly owing to the Zemindaris of Ramnad, Shevagungah, and Kunnivadi not having paid their peishcush in consequence of the badness of the season, and to the fact of the outstanding balance at the beginning of the fasli having been much less than what it was in the last fasli.

50. QUIT-RENT ON SHROTRIEM, &c.—DECREASE RUPEES 11,934.—The inability of the Inamdars to pay the quit-rent on account of the adverse nature of the season accounts for the decrease under this item.

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51. RYOTWAR—DECREASE RUPEES 14,50,575.—The decrease in the collection of Ryotwar Revenue is mainly the result of the great falling off in its demand and of the inability of the ryots to pay their kists punctually in consequence of famine.

52. SALE OF WASTE LANDS—INCREASE RUPEES 917.—The increase under this item is explained in paragraph 37.

53. MISCELLANEOUS—DECREASE RUPEES 63,741.—This decrease is due to the causes mentioned in paragraph 51.

54. ABKARI—DECREASE RUPEES 81,483.—The badness of the season and the smaller amount of balance at the beginning of the fasli under review account for the decrease under Abkári collection.

	RS.
Sea Customs Decrease	2,217
Salt Increase	53,972
Stamp do.	12,594

55. The variations in the collections of revenue under the items noted in the margin are noticed in paragraphs 40, 44, and 45.

	RS.
Current	11,76,875
Arrears	43,273
Total ...	12,20,148

56. BALANCE.—At the close of the fasli under report there was an uncollected balance of Rupees 16,73,939 which was by subsequent collections up to November 1877 reduced to Rupees 12,20,148 as shown in the margin.

57. The balance of Zemindari peishcush at the close of the fasli amounted to Rs. 7,17,198, and it was by subsequent collections reduced to Rupees 5,95,475, the bulk of which is due by the large estates of Ramnad and Shevagungah as well as by Kunnivadias particularized in the margin, and the remainder is scattered over a number of petty estates in small sums.

	RS.
Ramnad	3,14,006
Shevagungah	2,36,846
Kunnivadi	38,130
Total ...	5,88,982

58. The postponement of the collection of peishcush of Ramnad was sanctioned by G.O., dated 26th February 1877, No. 835, with a view to render the collections available for the prosecution of relief works. With reference to the balance due by the Shevagungah estate, I beg to state that time* had been granted to the late Zemindarni for payment of peishcush. The Zemindarni died in May 1877, leaving the estate in possession of the Contractor, B. Kristnasami Chettiar. Suits were then brought by Dorasinga Tever for the recovery of the estate and the cancelment of the lease. The Court having given a decree in favor of Dorasinga Tever, he has been placed in its possession. One of the taluqs of the estate has been attached for the arrears and the necessary steps will be taken to sell it eventually (unless arrangements are made in the meantime by the new Zemindar for the discharge of the arrears) obtaining previous sanction in accordance with Standing Order No. 273, paragraph 22. Measures have been taken for the early collection of the arrears due by Kunnivadi and other estates.

* *Vide* Board's Proceedings, dated 5th February 1877, No. 471.

	RS.
Current	5,511
Arrears	395
Total ...	5,906

	RS.
Ryotwar—	
Current	5,07,343
Arrears	27,465
Total ...	5,34,808

59. JODI ON SHROTRIEM AND INAM VILLAGES.—Strict orders have been issued for the speedy realization of the quit-rent and Ryotwari balances.

	RS.
Madura	51,885
Tirumangalem	1,10,964
Melur	41,163
Periakolam	57,572
Dindigul	1,89,013
Pulni	56,746
Total ...	5,07,343

60. The marginally-noted statement will show much current Ryotwari balance is outstanding against each taluq.

	RS.
Current	27,572
Arrears	10,300
Total ...	37,872

61. MISCELLANEOUS.—The balance under the item Miscellaneous amounts to Rupees 37,872 as shown in the margin, and will soon be realized.

	RS.
Current	40,989
Arrears	5,098
Total ...	46,087

62. A sum of Rupees 46,087 remains as balance under Abkári as shown in the margin.

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63. The renters fell into arrears in consequence of the famine. Many of the farms have been resold during the fasli under report, and measures have been taken to collect the arrears both from the defaulting and present renters A separate report called for by the Board in their Proceedings, dated 20th December 1877, No. 5,332, will soon be submitted.

64. STATEMENT No. VIII.—The outstanding arrears of previous faslis amount to Rupees 43,270 as shown in Column 14. Of this amount Rupees 36,439 are recoverable, Rupees 4,205 doubtful, and Rupees 2,626 irrecoverable.

65. The recoverable arrears are made up of the following items:—

	RS.
Quit-rent on Shrotriems...	394
Ryotwar ...	20,949
Miscellaneous ...	9,997
Abkári ...	5,099
Total ...	36,439

66. Of the doubtful arrears of Rupees 4,205, Rupees 3,039 relate to the hill village of Thandigudi in Pulni Taluq as stated in paragraph 77 of the Settlement Report for Fasli 1285. Steps have been taken for the speedy collection of this amount; but a greater portion of it, it appears, will have to be written off under the circumstances stated in the said paragraph.

67. The irrecoverable arrears, amounting to Rupees 2,625-15-1, are composed of the following items, the remission of which is now sought for:—

I.—A nominal balance due by the Amainaikenur Estate being the assessment on certain lands taken up for a road as noticed in paragraph 66 of the last year's Settlement Report. Amount due by defaulters whose property has been sold but without meeting the demand in full.

	RS.	A.	P.
Peishcush ...	14	13	11
Ryotwar ...	1,975	15	7
Miscellaneous ...	62	4	11

II.—Due by certain persons who cultivated without permission and were granted Eksal putta. They have no property, by the sale of which the arrears can be made good. Ryotwar Rupees 7-9-11, Miscellaneous Rupees 67-7-8.

III.—Assessment on lands involved in a boundary dispute between two villages in the accounts of both of which it had been entered and on inquiry settled to belong to one of them. Ryotwar Rupees 3-7-9.

IV.—Amount embezzled by a Nattamgar who was convicted and punished and whose property has not met the demand in full. Ryotwar Rupees 407-8-4, Miscellaneous Rupees 5-14-5.

V.—Teerwah jastee or additional tax erroneously charged on certain punjah lands said to have been irrigated with Government water, whereas the water was not so used. Ryotwar Rupees 35-5-11, Miscellaneous Rupees 45-6-8.

	RS.	A.	P.
Total Peishcush ...	14	13	11
Do. Ryotwar ...	2,429	15	6
Do. Miscellaneous ...	181	1	8
Grand Total ...	2,625	15	1

68. ENCLOSURE A TO STATEMENT No. VIII—Enclosure A in Statement No. VIII shows the extent to which coercive process was employed in the collection of land revenue in Fasli 1286. Processes were issued against 36,692 defaulters for the recovery of Rupees 3,32,586. But the property actually sold was only of the estimated value of Rupees 14,425 which realized Rupees 10,432, of which Rupees 9,677 were the sale proceeds of land and Rupees 755 of personal property.

69. STATEMENT No. IX.—The gross collections from all sources of revenue amounted to Rupees 18,96,898 and the aggregate charges to Rupees 2,21,833, leaving a net saving of Rupees 16,75,065. The corresponding charges of the last year were Rupees 2,26,473 or Rupees 4,640 more.

70. CHARGES, REFUNDS—LAND REVENUE—DECREASE RUPEES 1,519.—In the last year Rupees 563 and Rupees 592 were refunded to Mr. Fischer and the Amainaikenur Zemindar, and another under G.Os., dated 28th February 1876, No. 292, and 12th October 1875, No. 2,145, respectively. The former sum was the amount collected from Mr. Fischer as process service fees, while the latter was the assessment for Faslis 1282 and 1283 on lands taken up for the Railway. There were no similar refunds during the year under report; hence the decrease.

71. STAMPS—INCREASE RUPEES 3,649.—This is due to the large refunds on account of spoiled non-judicial stamps in the fasli under report.

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72. Salary of Collector—Decrease Rupees 3,398.—In the preceding year Messrs. Bliss and Cruickshank drew their salaries as Sub-Collectors for twelve and two months respectively, while in the year under report their pay was disbursed only for three months. Hence the decrease of Rupees 3,398 in this item.

73. Tent and House-rent Allowance—Decrease Rupees 531.—This decrease is due to the disbursement of fixed tentage to Messrs. Bliss and Horsfall as Sub-Collectors only for five months in Fasli 1286 against twelve months in the last year.

74. Huzur and Taluq Establishments—Increase Rupees 610.—This increase is attributable to the payment of full salary to Madura Tahsildar in this fasli, while leave allowance only has been paid to the incumbent last fasli.

75. Miscellaneous—Increase Rupees 1,000.—This increase is chiefly owing to payment of fees to Government Vakil for the conduct of Suit No. 748 of 1874 and 3 of 1876 on the file of the Madura District Munsif's Court and No. 37 of 1875 and 59 of 1876 on the file of Sub-Court and to the increase in the correspondence on account of famine which has led to the increase of postal charges.

76. Excise—Contingencies—Decrease Rupees 384.—In Fasli 1285 a large expenditure was incurred on account of fees paid for the registration of Abkári muchilkas, while there was no such expenditure in this fasli. Hence the decrease.

77. Sea Customs Establishment—Increase Rupees 527.—The increase under this head is chiefly due to the entertainment in this fasli of two additional hands with reference to G.O., No. 580, dated 6th May 1876.

78. Contingencies—Increase Rupees 333.—The expenditure on account of fees paid to clerks for doing duty out of office hours is greater than in the last fasli. Hence the increase.

79. Salary of the Salt Deputy Collector—Increase Rupees 533.—This increase is owing to the disbursement in this fasli of full salary to the permanent Deputy Collector, while there was no such incumbent for some months in Fasli 1285.

80. Preventive Establishmeet—Increase Rupees 8,523.—This increase is ascribable to the pay of Salt Police Guards having been debited for the first time to the head "Salt" in this fasli under instruction from the Accountant-General.

81. Purchase of Salt, &c.—Decrease Rupees 12,822.—The falling off in the manufacture of salt accounts for the decrease under this head.

82. Stamp Commission, &c.—Increase Rupees 961.—This increase is due to the increased sales of stamps.

83. State of the Village and Taluq Accounts.—The Village and Taluq accounts were duly examined and found generally satisfactory.

84. With reference to the Board's Proceedings, No. 3,417, dated 26th November 1874, I beg to forward the statement of agricultural statistics and acreage of crops for Fasli 1286.

85. Sixty-nine per cent. (903,047 acres) of the cultivable area (1,316,098 acres) in Government Taluqs excluding Inam lands is occupied. This proportion is one per cent. greater than that in the last year.

86. The following figures give the extent of land under food-grains and other products as compared with the previous fasli:—

Crops.	Area cultivated in Fasli 1285.	Area cultivated in Fasli 1286.	Increase or Decrease.
Food grains	651,447	615,673	— 35,774
Other products ...	160,992	117,283	— 43,709
	812,439	732,956	— 79,483

87. Eighty per cent. of the land under cultivation is under food grains and the remainder under other products

88. With reference to the Board's Proceedings, dated 19th October 1871, No. 4,434, I beg to submit a statement showing the demand, collection, and balance of costs awarded to Government in civil suits during the fasli under report.

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89. The extent of landed property acquired by public servants during the year under report is exhibited in the appended statement:—

Names of Public Servants.	Extent acquired in Acres.	Mode of Acquisition.
M. Narayanasami Naidu, English Head Clerk, Collector's Office.	1 7 2	Purchase.
M. Pattabiram Naidu, Vernacular Clerk, Collector's Office.	8 10 3	By inheritance.
Subba Row, Vernacular Record-keeper, Collector's Office.	6 3 0	
Davarajier, Tahsildar of Tirumangalam Taluq ...	5 6 3	By purchase.
P. Venkateswara Ayer, Acting Sheristadar of Tirumangalam Taluq.	12 0 1	
Ramasami Ayer, Head Gumastah of Tirumangalam Taluq.	2 7 2	
Thatham Venkataramiah, 3rd-Class Revenue Inspector of Tirumangalam Taluq.	8 12 0	By mortgage.
Appoo Row, Acting Gumastah of Tirumangalam Taluq.	4 10 0	By inheritance.
Sami Ayer, Sheristadar, Sub-Collector's Office ...	5 4 2	By purchase.
V. Muttusami Iyer, Tahsildar of Dindigul Taluq.	0 13 1	
Subbusami Iyer, Gumastah of Periacolam Taluq.	0 8 3	By mortgage.
Ramasami Iyer, do. do.	23 10 1	By mortgage and inheritance.
Kristnier do. do.	4 11 0	By purchase and inheritance.
Palavanam Pillay, Shroff do. do.	49 1 1	By durkhast and purchase.
Naranier, Acting Tahsildar of Pulni Taluq ...	2 10 1	By mortgage.
Ramasami Iyer, Revenue Inspector of Pulni Taluq.	5 0 3	
Ramasami Iyer, Sheristadar of Pulni Taluq ...	181 12 0	By inheritance.
Madava Row, Acting Deputy Tahsildar of Shevagungah Division.	9 2 0	By purchase.
Sowmia Naraina Iyengar, Deputy Tahsildar of Mudugulathoor Division.	1 3 3	
Samaviengar, Gumastah of Mudugulathoor Division.	0 9 2	By mortgage.
Naranier, Deputy Tahsildar of Tiruputtur Division.	15 10 3	By purchase.
Pandiam Pillay, Tahsildar of Tiruvadanai Division.	38 14 1	
Kothandaramiengar, Clerk of Vyravanathapatam Salt Division.	15 1 3	
Vasudeva Pillay, Sea Custom Clerk, Keelakarai ...	6 4 2	
Subbaramania Iyer, Gumastah, Melur Taluq ...	13 3 2	

90. The Sub-Collector's report on the settlement of his division is herewith forwarded.

91. Remark on the non-submission of Quinquennial Returns.—I regret my inability to submit with this report the quinquennial returns as the required information has not as yet been received, and they will be forwarded immediately on their receipt.

Madura,
26th January 1878.

(Signed) H. J. STOKES,
Acting Collector.

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SUB-COLLECTORATE.

I HAVE the honor to report on the Settlement of the Sub-Division for Fasli 1286 and to forward eight statements and their enclosures according to the prescribed forms.

2. The Jamabandi of the two taluqs constituting this division was conducted by myself at the places and on the dates specified below :—

Taluqs.	Place where Settlement was made.	Dates.
Dindigul	Buttagundu	12th and 16th May 1877.
	Ammanaikanur	14th and 15th „ „
	Dindigul	31st May and 1st and 4th June 1877.
	Velvarcottai	6th June 1877.
	Kulathur	7th „ „
	Tadicombu	11th „ „
Pulni	Kodaikanal	19th May „
	Shembaganur	21st „ „
	Thangachiammapatti	12th and 13th June 1877.
	Pulni	18th, 19th, and 20th June 1877.

	Puttas.
Fasli 1285	43,989
„ 1286	41,284
Total ...	— 2,705

3. New puttas were distributed to all the ryots in this year. There has been a decrease of 2,705 puttas this year as compared with last as shown in the margin. This decrease is chiefly attributable to amalgamation of petty holdings.

4. No change has taken place in the tenure or number of villages, but under the notification of Government published in the *Fort St. George Gazette*, dated 8th August 1876, page 1,103, the hamlet of Shembaganur was transferred from Periakolum to Pulni Taluq.

5. SEASON.—The state of the season has been so fully reported on from time to time during the year that I do not consider it necessary to dwell upon it here. It was a most disastrous one so much so that all classes of ryots were obliged to depend on imported grains for their subsistence during the part of the year, especially in Pulni Taluq.

6. SANITARY CONDITION.—During the latter half of the year cholera was prevalent throughout the division and was very virulent in the months of January, February, March, and June. Small-pox appeared here and there in the months of September, November, and March, but was not very bad. Cattle suffered a great deal for want of pasture and water notwithstanding Government threw open their forest reserves to cattle to graze.

7. The subjoined statement shows the rain-fall at the several stations where rain gauges are kept in the Sub-Division :—

Months.	Sub-Collector's Office.	Dindigul Taluq.	Pulni Taluq.
July 1876	1·25	·13	·10
August „	1·61	·15	·00
September „	3·05	3·24	3·25
October „	1·75	1·15	2·75
November „	3·19	2·34	·20
December „	1·39	1·23	·80
January 1877	·00	·00	·00
February „	·02	·00	·00
March „	·41	·85	2·00
April „	·12	·13	·62
May „	2·12	1·65	2·90
June „	2·82	2·60	1·20
Total ...	17·73	13·47	13·82

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8. STATEMENT No. II.—The prices have been and continue to be very high. Those ruling in Fasli 1286 were far above the average of the preceding ten years on all grains, the rice being 25 to 60 per cent. The same compared with the prices of the previous year shows a rise of above 50 per cent. on wet and 100 per cent. on dry grains with the exception of horse-gram, the price of which had risen 77 per cent.

9. STATEMENT No. III.—The following statement compares the holdings of Fasli 1285 and 1286 :—

Faslis.	Holding at the beginning of Fasli.		Lands given up.		Lands taken up.		Holding at the end of the Fasli.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1285 ...	376,605	5,32,295	9,986	13,945	22,742	27,503	389,361	5,45,853
1286 ...	389,377	5,45,859	16,113	20,303	16,555	21,836	389,819	5,47,392

10. The increase of Rupees 1,539 shows that the ryots argued that it was unlikely that another bad season would follow the past.

11. A statement of actual cultivation (after deducting waste remitted Acres 12,353, assessed at Rupees 47,937; and waste charged Acres 93,595, assessed at Rupees 96,452, in comparison with the preceding fasli) is given below:—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	292,644	3,40,522 8 6	261,418	3,09,011 9 9	...	......	31,226	31,510 14 9
Wet	30,978	1,29,114 9 7	22,458	98,992 8 8	...	......	8,525	35,122 0 11
Total ...	323,622	4,69,637 2 1	283,871	4,08,004 2 5	...	......	39,751	66,632 15 8
Add.								
Second crop assessment	...	624 3 5	...	484 13 0	...	......	...	139 6 5
Additional assessment	...	1,880 10 2	...	......	...	......	...	1,880 10 2
Water-tax	...	......	...	280 15 4	...	280 15 4	...	......
Land Cess...	...	40,882 2 0	...	40,674 2 3	...	......	...	207 15 9
Village Service Fund.	...	......	.	......	...	......	...	......
Total ...	...	5,13,024 1 8	...	4,44,444 1 0	...	......	...	68,580 0 8
Deduct Remissions.								
Land Cess	...	40,882 2 0	...	40,674 2 3	...	......	...	207 15 9
Village Service Fund.	...	......	...	......	...	......	...	......
Other remissions as particularized in Statement No. 4 ..	...	7,883 13 2	...	1,24,723 8 5	...	1,16,839 11 3	...	......
Total ...	...	48,765 15 2	...	1,65,397 10 8	...	1,16,631 11 6	...	......
Remaining Beriz ...	...	4,64,258 2 6	...	3,75,498 3 3	...	......	...	88,759 15 3
Add miscellaneous items, Statement No. 5	...	26,221 7 0	...	20,133 13 5	...	......	...	6,087 9 7
Total ...	...	4,90,479 9 6	...	3,95,632 0 8	...	......	...	94,847 8 10

12. The actual cultivation falls short of the extent of the preceding year by Acres 39,751, assessed at Rupees 66,632-15-8, or there is a decrease of 14·18 per cent. This decrease is entirely due to the character of the season.

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13. Enclosure A to Statement No. III.—Acres 16,113, assessed at Rupees 20,302-15-3, were resigned, and Acres 16,555, assessed at Rupees 21,836-1-7, were taken up. This gives a net increase of Acres 442, assessed at Rupees 1,533-2-4, or ·28 per cent. on the holding of the previous year. This increase is almost entirely on dry lands.

14. Enclosure B to Statement No. III.—There is an enormous decrease in cotton cultivation which is due to the unfavorable character of the season.

15. Enclosure C to Statement No. III is blank.

16. Enclosures D and E to Statement No. III call for no remark.

17. Statement No. IV.—This statement gives particulars of remissions granted under different heads as compared with the preceding year. From this statement it will be seen that there were very large remissions under all heads. Details of these remissions have been gone into in my letters, Nos. 737 and 752, dated 21st June and 2nd July 1877, respectively.

18. Enclosure A to Statement No. IV shows how much of the remissions appertain to irrigated and how much to unirrigated lands.

19. Statement No. V.—This statement shows the demand, collection, and balance of Land Revenue, Miscellaneous items. The only item calling for remark is "Fees collected on processes under No. 51." The amount collected is Rupees 1,688 against a receipt of Rupees 4,766 in the preceding year, or 64 per cent. short. This is due to abstention from coercive processes during the year on account of the famine.

20. Enclosure A to Statement No. V.—This shows how much of the miscellaneous revenue is derived from irrigated and how much from unirrigated lands. The figures are—

	Irrigated.	Unirrigated.
	RS.	RS.
Dindigul	586	12,542
Pulni	145	6,861

21. Statement No. VI.—The peishcush of the Ammanaikanur Zemindari was reduced during the year under report from Rupees 13,683-4-3 to Rupees 13,668-6-4 under G.O., No. 731, dated 1st June 1876, Revenue Department. The difference, Rupees 14-13-11, being assessment of lands taken up for the construction of the road from Mettur to Palkanuthu.

The necessary reduction was made in the Collector's office in the last year—*Vide* paragraph 35 of the last year's Settlement Report.

22. The arrears of peishcush outstanding against all the Zemindaries at the end of the fasli have all been collected except against Kannivadi. Out of an arrear of Rupees 38,129-11-9 at the end of the fasli only Rupees 3,136-3-8 have been collected and measures have been taken for the early realization of the balance—*Vide* my letters, Nos. 750, dated 1st July 1877, No. 925, dated 14th November 1877, and No. 949, dated 4th December 1877.

23. Enclosure A to Statement No. VI shows the apportionment of quit-rent of Inams to irrigated and unirrigated lands.

24. Statement No. VII.—In this statement the demand, collection, and balance of all sources of revenue are exhibited.

25. An abstract statement of the demand of the several sources of the revenue as compared with the last fasli is subjoined:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	6,53,406	4,95,681	...	1,57,725
Abkári...	55,728	55,726	...	2
Stamps...	43,862	50,957	7,095	...
Interest	2,182	748	...	1,434
Total ...	7,55,178	6,03,112	...	1,52,066

26. The decrease in the demand of Land Revenue is solely due to the large remissions alluded to.

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27. The increase under the head of Stamps is due to—

(1). Large exchange of documents among people to provide themselves with funds for their livelihood owing to the adverse character of the season.

(2). Execution of bonds for obtaining advances under Land Improvement Act.

(3). The increased knowledge and application of the Stamp law.

28. Annexed is a comparative statement of collections :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
1	2	3	4	5	6	7	8	9
Land Revenue.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS.
Permanently settled	14,446 8 4	86,187 14 7	1,00,634 6 11	13,427 5 3	39,752 8 0	53,179 13 3	..	47,455
Jody on Shrotriem, &c., villages	55 10 0	375 12 7	431 6 7	43 3 5	26 0 0	69 3 5	..	362
Ryotwar..	1,97,779 4 8	4,35,768 0 5	6,33,547 5 1	92,546 7 10	35,470 8 1	1,28,016 15 11	..	5,05,530
Miscellaneous items	18,968 12 1	13,136 10 1	32,105 6 2	12,197 4 9	2,366 10 10	14,563 15 7	..	17,541
Total ..	2,31,250 3 1	5,35,468 5 8	7,66,718 8 9	1,18,214 5 3	77,615 10 11	1,95,830 0 2	..	5,70,888
Abkári	5,924 2 4	55,286 2 6	61,210 4 10	568 14 0	40,909 8 2	41,478 6 2	..	19,732
Stamps	..	43,862 0 0	43,862 0 0	..	50,957 8 0	50,957 8 0	7,095	..
Total ..	5,924 2 4	99,148 2 6	1,05,072 4 10	568 14 0	91,867 0 2	92,435 14 2	..	12,637
Interest ..	19 3 9	1,070 0 8	1,719 4 5	..	747 12 6	747 12 6	..	971
Grand Total ..	2,37,193 9 2	6,36,316 8 10	8,73,510 2 0	1,18,783 3 3	1,70,230 7 7	2,89,013 10 10	..	5,84,496

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29. The enormous decrease under all heads is due to short collections on account of the famine.

30. STATEMENT No. VIII.—In the beginning of the fasli under report the arrears of former years amounted to Rupees 1,34,721. They were reduced to Rupees 15,938 at the end of the fasli, 88 per cent. having been collected. This sum is made up of the following items:—

	RS.
Recoverable	10,035
Doubtful	4,365
Irrecoverable	1,538

31. Out of the recoverable arrears Rupees 632-6-11 have been collected up to 10th December 1877, and the rest are in course of collection.

32. Of Rupees 4,365 entered under doubtful Rupees 3,039-3-0 belong to Thandigudi village in Pulni Taluq referred to in paragraph 28 of the last year's report. Measures have been taken for their collection, but a greater portion will have to be written off—*Vide* paragraph 28 of last year's report.

33. The other items coming under this head relate to the following boundary disputes, and orders have been sent to the Tahsildars for their early settlement:—

	RS.	A.	P.
Between Tirumangalam and Dindigul Taluqs.	574	14	4
Do. Melur and Dindigul Taluqs	76	2	3
Do. two Ayen villages in Dindigul Taluq.	3	0	5
Do. do. do. Pulni	647	5	7
Do. Keelakottai and Sirumalai villages ...	24	12	6
Total ..	1,326	3	1

34. Of the irrecoverable arrears Rupees 527-15-4 have been recommended for remission in the report of Fasli 1285, but as no sanction has been received for writing them off they have been brought forward again in this year's account. Deducting the above there is a balance of Rupees 1,010-1-7, and I beg to recommend that the same be remitted for the reasons given in the remark column:—

Items.	Faslis. 1282. RS. A. P.	1283. RS. A. P.	1284. RS. A. P.	1285. RS. A. P.	Total. RS. A. P.	Remarks.
Ryotwar	33 5 1	76 9 2	178 4 11	536 14 6	820 1 8	Due by insolvent defaulters whose lands have been sold and bought in by Government.
Miscellaneous ...	... ...	... ...	... ...	15 1 3	15 1 3	
Total ...	33 5 1	76 9 2	178 4 11	551 15 9	835 2 11	
Ryotwar	2 2 10	5 12 7	38 15 7	17 8 2	64 7 2	Due by insolvent defaulters, the sale proceeds of whose property have not met the demand in full.
Ryotwar	... ...	... ...	7 9 11	... ...	7 9 11	This amount is due by certain persons who cultivated certain land without permission and were granted eksal puttas. They have no property by the sale of which the arrears can be made good.
Miscellaneous ...	... ...	... ...	10 13 5	56 10 3	67 7 8	
Total ...	... ...	... ...	18 7 4	56 10 3	75 1 7	
Ryotwar	... ...	... ...	... ...	35 5 11	35 5 11	Penal assessment erroneously charged on certain land said to have been irrigated without permission and subsequently ordered to be remitted after azmayah.
Total ...	... ...	... ...	... ...	.. ..	1,010 1 7	

35. ENCLOSURE A TO STATEMENT No. VIII shows the extent to which coercive measures have been resorted to for the collection of land revenue. The figures are shown below for ready reference:—

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Number of Puttas.	Ryotwar and Miscellaneous demand.	Nature of Process.	Number of Revenue defaulters.	Arrears.	Percentage of	
					Column 4 to Column 1.	Column 5 to Column 2.
1	2	3	4	5	6	7
	RS.			RS.		
41,234	6,03,112	Demand notice ...	14,481	1,77,996	35	29
		Attachment, &c. ...	1,112	28,918	3	5
		Sale	364	4,636	·88	·76

36. The Village and Taluq accounts are kept in the prescribed forms. They are on the whole fairly kept.

37. A statement of lands acquired by public servants during the year under report is annexed:—

Names.	Extent of Land acquired in Acres.			Mode of acquisition.
L. A. Sami Iyer, Sub-Division Sheristadar	5	4	2	Purchase.
V. Muttusami Iyer, Tahsildar of Dindigul	0	13	1	Do.
Muttusami Iyer, 1st Class Revenue Inspector, Dindigul Taluq.	2	10	2	Mortgage.
Ramasami Iyer, Sheristadar, Pulni Taluq	38	11	0	By inheritance.
Narayana Iyer, Acting Tahsildar of Pulni	2	10	1	Mortgage.
Ramasami Iyer, 3rd Class Revenue Inspector, Pulni Taluq.	5	0	3	Do.

38. During the year under report 262 wells were newly sunk under the rules, 225 in Dindigul, and 37 in Pulni Taluqs.

39. Conduct of Subordinates.—There was a very heavy stress of work laid on all subordinates and they worked on the whole well and cheerfully. I have had to record by letter, No. 267, dated 6th December 1877, a very unfavorable report about the Deputy Tahsildar and 2nd Class Magistrate of Kodaikanal. With this exception I have had no fault to find which is not fairly to be excused by the increase of work.

Dindigul, (Signed) C. W. W. MARTIN,
31st December 1877. Acting Sub-Collector.

Exd. J. Tulloch.

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SETTLEMENT REPORT

OF

TINNEVELLY.

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I HAVE the honor to submit the Annual Report on the land and extra sources of revenue for Fasli 1286 with the usual statements.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The settlement was commenced on the 26th February and completed on the 14th June 1877.

3. Statement No. 1 shows the names of the officers who conducted the settlement and the places at which puttas were distributed.

No. 1.

Names of Officers who made the Settlement.	Taluqs.	Stations where the Settlement was made.
J. B. Pennington, Esq., Collector.	Tenkarai	Trichendur. Velur Pudukude.
A. J. Stuart, Esq., Acting Collector.	Sattur	Sattur. Virdupatti.
	Ambasamudram ..	Kadayam. Ambasamudram. Shermadevi.
	Tenkasi	Nannagaram. Nainaragaram.
J. F. Snaith, Esq., Acting Sub-Collector.	Tinnevelly	Sindupundurai.
	Nanguneri	Nanguneri.
J. A. Davies, Esq., Acting Head Assistant Collector.	Ottapidaram	Ottapidaram. Tuticorin.
H. Subbaraya Aiyer, General charge Deputy Collector.	Sankaranainarkovil ..	Sankaranainarkovil. Vasudevanallur. Tiruvengadam.
	Strivilliputtur ..	Strivilliputtur. Wattrap. Rajapalayam. Solapuram.

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4. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—Statement No. 2 exhibits the various tenures on which the villages in the district were held.

No. 2.

Denomination of Villages.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	NO.	NO.	NO.	NO.
1. Nunjah Mottafaisal Villages	416	216	..	200
2. Punjah or dry do. do.	91	87	..	4
3. Taram or Ryotwar do.	379	592	213	..
Total Government Villages ..	886	895	213	204
Inam Villages	166	167	1	..
Zemindari Villages	569½	569½	..	..
	735½	736½	1	..
Grand Total ..	1,621½	1,631½	214	204
Net ..	..	..	10	..

5. The decrease of 204 villages under the first two heads and the increase under the third head as compared with the figures of the previous year arose from the clubbing of smaller villages and dividing larger ones into villages of convenient size, and the transfer of 213 villages to the head of Ryotwar by the new settlement in the Nanguneri Taluq.

Vide Board's Proceedings, No. 4,746, 16th October 1877.

6. The increase in the number of Inam villages by one was due to the formation of a hamlet into a separate village, which, though already settled as a distinct minor Inam, had, until the late Revenue Settlement, formed part of a Government village in the Nanguneri Taluq.

7. INTRODUCTION OF PERMANENT PUTTAS.—The total number of puttas for Fasli 1286 was 163,885 as particularized in the margin. The annexed statement shows an increase of 4,636 puttas over that of the last fasli. This is due to the sub-division of holdings and to the issue of fresh puttas for land newly taken up:—

New Puttas	50,071
Modified	25,133
Unaltered	88,681
Total ..	163,885

No. 3.

Faslis.	Total Number of Puttas for Land Revenue.	PUTTAS NOT RENEWED.			Renewed or fresh Puttas issued.	Percentage of Column 6 on Column 2.
		Puttas which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
	NO.	NO.	NO.	NO.	NO.	NO.
Fasli 1285	159,249	96,022	13,968	109,990	49,259	30
Do. 1286	163,885	88,681	25,133	113,814	50,071	31
Increase ..	4,636	..	11,165	3,824	812	..
Decrease ..	..	7,341	..	..	..	..

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8. SEASON.—The following statement gives the rainfall during the year under report as compared with that of the last two years:—

No. 4.

Periods.		Fasli 1284 or 1874-75.	Fasli 1285 or 1875-76.	Fasli 1286 or 1876-77.
Kar..	April ..	1·44	2·26	2·69
	May ..	1·34	0·82	0·82
	June ..	1·68	0·55	0·59
	July ..	0·22	0·62	0·64
	August ..	0·56	0·49	0·25
	September ..	0·39	0·56	0·65
	Total ..	5·63	5·30	5·64
Peshanam ..	October ..	3·11	6·58	4·66
	November ..	13·51	4·60	4·10
	December ..	1·89	2·47	1·42
	January ..	0·24	..	0· 3
	February ..	0·17	..	0·25
	March ..	1·29	1·37	2·53
	Total ..	20·21	15·02	12·99
	Grand Total ..	25·84	20·32	18·63

9. The season was most unfavorable throughout the year. The district generally depends almost entirely on the north-east monsoon, and the north-east monsoon entirely failed; so that the river valley excepted, the dry cultivation everywhere and wet cultivation under all rain-fed tanks (particularly in the five taluqs of Ottapidaram, Sattur, Strivilliputtur, Sunkaranainar-kovil, and Nanguneri) was a complete failure, and moreover a considerable extent of land was laid waste for want of rain. In some places the seeds sown never even germinated; in some tracts seedlings which had just sprouted above the ground were withered up, while in others crops fully grown perished before coming to maturity. The drought, severe and unprecedented as it was throughout the district, was felt most severely in the four northern taluqs of Ottapidaram, Sattur, Strivilliputtur, and Sankaranainarkovil. Had it not been for the undermentioned several modes of relief speedily adopted in those taluqs and for the emigration of a large number of the laboring classes to Ceylon and to the coffee estates in Travancore, the distress would have been very great. The number that thus emigrated is estimated at 60,000; the prospect of profitable labor had attracted these people in the beginning of the year, but towards the close of the fasli for want of employment in Ceylon or owing to the inclemency of the weather in Travancore, which proved fatal in many instances, the emigrants returned home and resorted in large numbers to the Government camps for relief:—

(1). A ghaut road was constructed at a cost of Rupees 2,061-2-4 over the Sattur and Sivaghiri hills to enable cattle to go over the hills and graze on the Travancore side of the water-shed. This gave employment to a great number of the laboring classes for upwards of two months.

Vide Board's Proceedings, No. 17, dated 3rd January 1877.

(2). Rupees 7,816 were laid out from Local Funds in the sinking and deepening of wells with the two-fold object of affording relief to the laboring classes, and of ensuring a supply of water for domestic purposes wherever it was deficient.

(3). Relief works were opened in different parts of the taluqs; 77 irrigation works were repaired at a cost of Rupees 13,447-8-5, which provided employment for a considerable number of laborers from January to the end of May 1877, but in September relief works had to be commenced again under the superintendence of the Department of Public Works.

(4). Relief camps and houses were opened at the head-quarters of the Tahsildars and Deputy Tahsildars of the distressed taluqs, where cooked food was given to the starving people who were incapable of any sort of work. Rupees 4,431 were spent on account of this relief up to the 30th June 1877 on which day the number of recipients relieved was 1,041.

(5). Continuous inspection of villages was directed to ascertain the condition of the resident paupers and to prevent death from starvation. At first the village officials

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were permitted to feed the starving people till they became able to work or go to a camp or house for relief; but this practice was soon discontinued, and under the subsequent orders of Government, the system of money dole was introduced instead. The disabled poor were then paid in money at the rate of 1 lb. of rice per head per diem; but this was subsequent to the fasli under report, and requires no further notice here.

(6). Advances of money under the Land Improvement Act for sinking new wells were authorized and Rupees 33,975 were advanced to 495 ryots. This also afforded employment to a good number of laborers in several villages.

Vide Board's Proceedings, No. 780, dated 22nd February 1877.

(7). Moreover relief-houses were opened and maintained by private subscriptions, which also no doubt saved a good many lives.

(8). In the Ettiapuram Zemindari under the Court of Wards sixty-one irrigation works which stood in need of improvement were repaired at a cost of Rupees 9,108, and Rupees 8,928 were advanced to the ryots for sinking wells. This provided for the relief of the able-bodied laborers, while Rupees 890-10-0 were also expended from the estate funds on the gratuitous relief of disabled paupers.

A good fall of rain on the 16th March and the subsequent showers in almost all the taluqs, however untimely, helped a good deal to mitigate the distress. The river valley, independent of local rain, was fairly supplied by the Tambrapurni and Chittar rivers till towards the close of the fasli, when, owing to a great deficiency of supply in the rivers, a large extent of cultivation withered and yielded but a poor crop.

Population of the district as per census ..	1,693,959
Population according to Board's Proceedings, No. 787, dated 22nd February 1877, paragraph 2 ..	1,780,387

Diseases.	Number of deaths in Fasli 1285.	Number of deaths in Fasli 1286.
Cholera ..	8,023	13,740
Small-pox ..	1,746	2,951
Fever ..	7,096	8,603
Other diseases ..	21,698	26,213
Suicide ..	171	142
Accident ..	252	243
Total ..	38,986	51,892
Increase ..	..	12,906
Rate per thousand of population ..	23·01	30·63

Tenkarai ..	3,788
Tinnevelly ..	932
Sankaranainarkovil ..	1,154
Strivilliputtur ..	1,374
Sattur ..	927
Ottapidarum ..	2,391
Nanguneri ..	1,843
Ambasamudram ..	548
Tenkasi ..	783
Total ..	13,740

10. Sanitary Condition.—The exceptionally bad season throughout the year has increased the rate of mortality under almost all diseases, as will be seen by the comparative table entered in the margin.

The total mortality was nearly one-third as much again as that in the previous year, the deaths from cholera alone being increased by one-half, and the rate per thousand of the population being twenty-nine against twenty-two in the preceding fasli. Cholera prevailed with greater or less severity in every taluq, though it shifted about from one place to another with such extraordinary and unaccountable frequency that no local causes could generally be assigned to its various outbreaks other than the continued rigour of the dry weather and the scarcity of the common necessaries of life.

11. Prices of Grain.—The annexed statement shows the retail prices of grain of various descriptions during the year under report as compared with those of the previous year:—

No. 5.

——	Paddy, 1st sort, per Garce.	Paddy, 2nd sort, per Garce.	Cholum per Garce.	Horse-gram per Garce.	Cumbu per Garce.	Raggy per Garce.
	RS.	RS.	RS.	RS.	RS.	RS.
Fasli 1285	192	182	192	275	190	167
Do. 1286	256	253	299	358	270	275
Difference ..	+ 64	+ 71	+ 107	+ 83	+ 80	+ 108
Average of last ten years	220	192	225	283	225	193
Difference ..	+ 36	+ 61	+ 74	+ 75	+ 45	+ 82

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There was, it will be observed, a considerable advance over the prices of the previous year as well as the average of the last ten years. This was entirely owing to the failure of rain and the scarcity of food-grains which began to be felt in the latter part of the year under report.

12. , RYOTS' HOLDINGS.—Ryots' holdings comprised at the commencement of the fasli under report 1,344,390 acres, assessed at Rupees 26,20,185-0-10. Of these, 22,488 acres with an assessment of Rupees 1,34,879-9-0 were relinquished and 47,005 acres, assessed at Rupees 85,815-7-4, were taken up, making the total holding at the end of the fasli 1,368,907 acres, assessed at Rupees 25,71,120-15-2. The annexed table shows the extent of holdings at the beginning of the fasli, the subsequent changes, and the waste remitted and charged as well as the actual cultivation:—

No. 6.

Items.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Holdings at the beginning of the Fasli 1286 ..	1,156,167	9,08,906 12 1	188,223	17,11,278 4 9	1,344,390	26,20,185 0 10
Deduct lands given up ..	18,003	24,550 9 0	4,485	1,10,329 0 0	22,488	1,34,879 9 0
Remainder	1,138,164	8,84,356 3 1	183,738	16,00,949 4 9	1,321,902	24,85,305 7 10
Add lands taken up ..	38,851	34,791 4 4	8,154	51,024 3 0	47,005	85,815 7 4
Total ..	1,177,015	9,19,147 7 5	191,892	16,51,973 7 9	1,368,907	25,71,120 15 2
Waste remitted	2	13 12 4	36,909	2,23,144 15 10	36,911	2,23,158 12 2
Remainder	1,177,013	9,19,133 11 1	154,983	14,28,828 7 11	1,331,996	23,47,962 3 0
Particulars.						
Actual Cultivation	732,336	6,58,587 0 6	150,070	13,62,199 3 10	882,906	20,20,786 4 4
Waste charged	444,177	2,60,546 10 7	4,913	66,629 4 1	449,090	3,27,175 14 8

13. It will be seen from the above statement that there is a net increase of 24,517 acres in the area, and a decrease of Rupees 49,064-1-8 in the assessment. This result is due to the variation of the particulars in different degrees in each taluq as shown below :—

Taluqs.	DRY.		WET.	
	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.
Tenkarai	+ 735	— 63	+ 32	+ 308
Tinnevelly	+ 667	+ 240	+ 66	+ 428
Sankaranainarkovil	— 333	— 260	— 12	— 92
Strivilliputtur	— 735	— 1,246	+ 9	+ 113
Sattur	+ 87	+ 486	+ 22	+ 578
Ottapidaram	— 758	— 396	— 3	+ 5
Nanguneri	+ 22,574	+ 11,924	+ 3,307	— 61,831
Ambasamudram	— 1,121	— 274	+ 81	+ 415
Tenkasi	— 268	— 171	+ 167	+ 771
	+ 24,063	+ 12,650	+ 3,684	+ 2,618
	— 3,215	— 2,410	— 15	— 61,923
Net ..	+ 20,848	+ 10,240	+ 3,669	— 59,305

14. The increase in Tenkarai and in Tinnevelly is due to a large extent of waste lands having been taken up on durkhast and to the issue of puttas under the Board's orders for lands cultivated without permission. The decrease both under wet and dry in Sankaranainarkovil and under dry in Strivilliputtur and Ottapidaram is owing to the relinquishments on account of the unfavorable nature of the season, and to the purchase for a nominal price on behalf of Government in many cases of land sold for the recovery of arrears. The decrease in the dry exent and assessment in Ambasamudram and Tenkasi is also due to relinquishments, but here the resignation seems to have

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been caused partly by the unproductive nature of the land, and partly by the settlement new dry rates, the lowest not below four annas, being considered too high in comparison with the former dry rates which were subject to the privileges of Chaturbagam and other usual rateable deductions. The increase under wet in the taluqs of Ambasamudram, Tenkasi, and Strivilliputtur was caused by lands having been newly taken upon durkhast, and by the resumption of certain Inams in the former two taluqs resigned by their holders with a view to benefit by the fact that the new settlement rates are lower than the quit-rent charged on them. The increase both in dry and wet extent in Sattur is due to the taking up of new lands on durkhast, while the increase in the wet assessment and the decrease in the dry are owing to the charge of Kar rates on wet cultivation raised in the months of May and June with the aid of the rains of March and April and to the different low rates of assessment charged on all garden lands with reference to the kinds of products cultivated respectively.

In Nanguneri, the increase in the wet and dry extent is due to the introduction of survey areas. The increase in the dry assessment is due to the inclusion of tree-tax compounded for at the settlement, while the considerable decrease in the wet assessment was caused partly by the reduction of rates, and partly by a limited extent having been compounded for as double crop, with reference to the inferior sources of irrigation at the late revision in this taluq.

Board's Proceedings, No. 4,746, dated 16th October 1877.

15. Actual Cultivation.—The subjoined statement shows the area cultivated in Fasli 1286 in comparison with that in the previous fasli:—

No. 7.

Item.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.
Wet cultivation including Fasaljastee ..	223,560	..	234,344	..	10,784	..	..	..
Deduct second crop ..	62,289	..	84,274	..	21,985	..	..	..
Remaining first crop ..	161,271	15,22,905 13 11	150,070	14,08,297 1 4	..	..	11,201	1,14,608 12 7
Dry cultivation ..	796,277	7,62,429 8 11	732,836	6,61,664 4 3	..	..	63,441	1,00,765 4 8
Total ..	957,548	22,85,335 6 10	882,906	20,69,961 5 7	..	..	74,642	2,15,374 1 3

16. The increase under wet and the decrease under dry are due to the varying particulars in each taluq as shown below:—

——	Wet.	Dry.
	ACS.	ACS.
Tenkarai	+ 2,768	— 642
Tinnevelly	+ 1,785	+ 3,257
Sankaranainarkovil ..	+ 2,882	— 13,472
Strivilliputtur	— 3,677	— 27,512
Sattur	— 771	— 39,052
Ottapidaram	— 248	— 13,359
Nanguneri	+ 2,357	+ 16,986
Ambasamudram	— 830	+ 5,630
Tenkasi	+ 6,517	+ 4,723
	+ 16,309	+ 30,596
	— 5,526	— 94,037
Net ..	+ 10,783	— 63,441

17. Wet.—The increase under this head in Tenkarai and Tinnevelly is due to the increased second-crop cultivation. Ever since the Revenue Settlement the cultivation of a second crop on compounded double-crop lands was omitted in the accounts in the Tenkasi Taluq, though the

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double-crop assessment was always charged. As, however, the actual cultivation should be exactly known, and as it is desirable that uniformity in practice should be maintained, the extent of second-crop cultivation on double-crop lands was ordered to be registered in this taluq, as is done in the other settled taluqs; and the inclusion of this extent in the accounts in the fasli under report caused the apparent increase under wet in Tenkasi. The increase in Sankaranainarkovil is due to the cultivation of dry crops on wet lands in the kar season, while that in Nanguneri is due to the introduction of the survey areas. The decrease in Strivilliputtur, Sattur, and Ottapidaram was caused by the failure of the north-east monsoon, while that in Ambasamudram is owing to the limited extent of cultivation under rain-fed tanks for want of a sufficient supply of water.

18. Dry.—The increase under this head in Tinnevelly, Ambasamudram, and Tenkasi is owing to an extension of cultivation by means of well irrigation and with the aid of the south-east monsoon, while in Nanguneri the increase is due to the introduction of the survey areas. The decrease in the other five taluqs was owing to failure of rain.

19. Principal Sources of Irrigation.—The subjoined comparative statement shows the extent of wet cultivation and waste under each source of irrigation, the Tambrapurni, minor rivers, and rain-fed tanks. The increase in waste under minor rivers and rain-fed tanks was consequent on the failure of rain.

No. 8.

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment	Extent.	Assessment.	Extent.	Assessment.
Cultivation.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.
Tambrapurni.	105,263	7,64,027 13 0	109,093	7,71,210 1 0	3,830	7,182 4 0	..	..
Minor rivers.	69,432	4,81,562 2 7	78,774	4,16,998 3 4	9,342	..	..	64,563 15 3
Rain-fed tanks ..	48,865	2,77,315 14 4	46,477	2,20,088 13 0	..	..	2,388	57,227 1 4
Total ..	223,560	15,22,905 13 11	234,344	14,08,297 1 4	10,784	..	..	1,14,608 12 7
Waste.								
Tambrapurni	19,998	66,116 2 0	16,420	60,039 14 0	..	..	3,578	6,076 4 0
Minor rivers.	19,664	85,199 13 0	34,534	1,27,196 2 1	14,870	41,996 5 1	..	..
Rain-fed tanks ..	15,424	59,851 5 2	23,720	1,05,804 14 3	8,296	45,953 9 1	..	..
Total ..	55,086	2,11,167 4 2	74,674	2,93,040 14 4	19,588	81,873 10 2	..	..

20. Second-crop Charge.—The following table shows the extent of second-crop cultivation and its assessment in comparison with the figures of the previous fasli:—

No. 9.

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Wet.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.
Actual cultivation.	5,156	22,047 7 9	13,206	46,108 14 11	8,050	24,061 7 2	..	..
Portion of fields left waste ..	173	759 2 0	758	3,266 10 5	585	2,507 8 5	..	..
Total ..	5,329	22,806 9 9	13,964	49,375 9 4	8,635	26,568 15 7	..	..
Garden included under Dry.								
Actual cultivation.	3,564	4,424 13 1	2,538	3,066 2 4	..	..	1,026	1,358 10 9
Portion of fields left waste ..	555	766 9 4	564	677 3 9	9	..	..	89 5 7
Total ..	4,119	5,191 6 5	3,102	3,743 6 1	..	..	1,017	1,448 0 4
Total ..	9,448	27,998 0 2	17,066	53,118 15 5	7,618	25,120 15 3	..	..
Remission on wet waste	17	76 7 3	530	1,969 6 0	513	1,892 14 9	..	..
Remaining beriz ..	9,431	27,921 8 11	16,536	51,149 9 5	7,105	23,228 0 6	..	..

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21. The large increase under this head is chiefly due to the five taluqs of Sankaranainarkovil, Strivilliputtur, Sattur, Tinnevelly, and Nanguneri. In these taluqs extensive areas of wet lands were cultivated with dry grains during the kar season with the aid of the rainfall in March and April and by means of well irrigation, but a large amount of assessment had to be remitted on account of total failure of the crops in many cases, as also the difference between the wet and dry assessments on the areas that yielded a fair outturn.

22. Water Charge.—The annexed table shows the extent of dry and garden lands charged with water-rate under the rules, in the fasli under report, in comparison with the previous fasli; the total charge for water amounts to Rupees 3,402-3-11 against Rupees 3,621-3-6 in the previous fasli. In the four river-irrigated taluqs there is an increase of Rupees 408, while the other taluqs show a decrease of Rupees 627, thus making a net decrease of Rupees 219 on the whole, which is due to the unfavorable character of the season.

No. 10.

Items.	Fasli 1285. Extent.	Fasli 1285. Assessment.	Fasli 1286. Extent.	Fasli 1286. Assessment.	Increase. Extent.	Increase. Assessment.	Decreased. Extent.	Decreased. Assessment.
	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.	ACS.	RS. A. P.
Paddy Crop. River-fed. Irrigated ..	..	..	513	2,209 5 9	..	..	..	..
Paddy Crop. River-fed. Baling ..	..	..	13	27 12 0	..	..	..	..
Total ..	..	..	526	2,237 1 9	..	..	..	..
Paddy Crop. Rain-fed. Irrigated ..	..	..	88	270 4 1	..	..	..	..
Paddy Crop. Rain-fed. Baling ..	..	..	1	1 5 10	..	..	..	..
Total ..	..	..	89	271 9 11	..	..	..	..
Total ..	673	2,879 7 8	615	2,508 11 8	..	..	58	370 12 0
Betel, Plantain, &c., Crops. River-fed. Irrigated ..	..	..	13	65 9 0	..	..	..	..
Betel, Plantain, &c., Crops. River-fed. Baling ..	..	..	15	56 15 0	..	..	..	..
Total ..	..	..	28	122 8 0	..	..	..	..
Betel, Plantain, &c., Crops. Rain-fed. Irrigated ..	..	..	1	4 7 11	..	..	..	..
Betel, Plantain, &c., Crops. Rain-fed. Baling ..	..	..	2	5 10 0	..	..	..	..
Total ..	..	..	3	10 1 11	..	..	..	..
Total ..	68	254 1 0	31	132 9 11	..	..	37	121 7 1
Dry Crops watered. River-fed. Irrigated ..	..	..	60	128 8 0	..	..	..	..
Dry Crops watered. River-fed. Baling ..	..	..	259	448 7 5	..	..	..	..
Total ..	..	..	319	576 15 5	..	..	..	..
Dry Crops watered. Rain-fed. Irrigated ..	..	..	43	65 3 3	..	..	..	..
Dry Crops watered. Rain-fed. Baling ..	..	..	30	34 8 6	..	..	..	..
Total ..	..	..	73	99 11 9	..	..	..	..
Total ..	233	462 10 10	392	676 11 2	159	214 0 4	...	..
Charge of dry land irrigated by old wells ..	16	25 0 0	42	84 3 2	26	59 3 2	..	..
Total ..	990	3,621 3 6	1,080	3,402 3 11	185	273 3 6	95	492 3 1
Net ..	..	..	..	..	90	..	..	218 15 7
Particulars. Actual cultivation	..	..	944	2,990 11 1	..	..	..	..
Particulars. Waste charged to make up ½ acre	..	..	136	411 8 10	..	..	..	..

23. Ruined Tanks made over to Ryots.—No ruined tanks were made over to the ryots during the year under report.

24. Waste charged and remitted.—The following abstract shows the area of waste charged and remitted during the Fasli 1286 as compared with the previous fasli :—

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No. 11.

Items.	Fasli 1285.				Fasli 1286.				Increase.				Decrease.	
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.
Waste.	ACS.	RS.	A.	P.	ACS.	RS.	A.	P.	ACS.	RS.	A.	P.	ACS.	RS. A. P.
Charged ..	383,955	2,20,090	10	8	472,033	3,29,150	6	10	88,078	1,09,059	12	2	..	..
Remitted ..	31,577	1,42,756	15	6	47,383	2,25,128	2	2	15,806	82,371	2	8	..	..
Total ..	415,532	3,62,847	10	2	519,416	5,54,278	9	0	103,884	1,91,430	14	10	..	..
First crop ..	386,843	..			486,000	..			99,157	..			..	..
Second do...	28,689	..			33,416	..			4,727	..			..	..

Holdings	Extent 1,368,924
Assessment	Rupees 25,71,187-15-4

25. The total extent left uncultivated was 486,000 acres assessed at Rupees 5,54,279, or 35 and 21 per cent., respectively, on the total extent of holdings and assessment. The waste remitted was 36,911 acres assessed at Rupees 2,25,128-2-2, or 3 and 9 per cent. on the total holding and assessment, respectively.

Wet.	
Portions of fields	10,908
Entire fields	57,019
Dry.	
Portions of fields	29,839
Entire fields	231,384

26. Waste charged.—Of Rupees 3,29,150 under this head, Rupees 40,747 are the assessment due on portions of fields left waste, the remainder, or Rupees 2,88,403, being the assessment due on entire fields left waste, both wet and dry, as particularized in the margin.

	RS.
Tenkarai	6,230
Tinnevelly	5,993
Nanguneri	2,809
Ambasamudram	12,670
Tenkasi	9,549
Total ..	37,251

27. Of the sum due on wet entire waste, Rupees 37,251 are the second-crop assessment due on compounded double-crop lands in the five taluqs marginally noted. Remission of this amount of assessment was refused, as the ryots got one good crop off these lands; while the remainder, or Rupees 19,768 due on the single or first crop lands, for the most part in the same taluqs, were not remitted, because there was a sufficient supply of water for cultivation, and the waste occurred through the negligence of the ryots.

	Assessment of Dry Waste.	Percentage Remission.
	RS.	RS.
Sankaranainarcovil	32,266	15,723
Strivilliputtur	48,371	16,139
Sattur	54,858	30,562
Ottapidaram	29,423	15,758
Nanguneri	28,499	7,218
Tinnevelly	15,196	1,376
Tenkarai..	24,509	2,099
Total ..	2,33,122	88,875

28. Of the sum of Rupees 2,61,223 due on entire and partial dry waste, Rupees 2,33,122 is the assessment due on all the dry waste in those parts of the district most affected by the drought, and for which percentage remission at rates varying from 25 to 70 per cent. was granted to the extent of Rupees 88,875 as the marginal figures show.

	RS.	A.	P.
1. Remission of full assessment on wet entire fields	1,98,166	8	7
2. Remission of full assessment on portion of fields	26,947	13	3
3. Dry entire fields	13	12	4
Total ..	2,25,128	2	2

29. Waste remitted.—Rupees 2,25,128-2-2 were remitted on lands left waste, or Rupees 82,371-2-8 in excess of the amount remitted the year before. The several items of which the waste remission consisted are shown in the margin. The small sum under the third item is the assessment due on two acres of well-irrigated garden land in Sattur Taluq. There was neither water in the well throughout the year, nor did the ryot get any crop off any part of his holding otherwise. Consequently, as an exceptional case, under special circumstances, the assessment was remitted in full.

30. Total Remissions.—The annexed Statement No. 12 shows the total of occasional and customary remissions granted during the year under report in comparison with the previous year.

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No. 12.

Authority under which granted.	Items.	Fasli 1285.			Fasli 1286.			Increase.			Decrease.		
	Remission.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Standing Order No. XX of 1872.	1. Remission for withered crops	1,09,905	14	1	2,13,158	9	10	1,03,252	11	9	..	..	..
	2. Do. for flooded do.	59	11	7	..	..	..	..	..	..	59	11	7
	3. Do. for waste for want of water	1,42,324	5	3	2,23,158	12	2	80,834	6	11	..	..	..
	4. Do. for do. submerged	356	3	0	..	..	..	..	..	..	356	3	0
	Total Waste ..	1,42,680	8	3	2,23,158	12	2	80,478	3	11	..	..	..
	Entire fields left waste	1,36,409	5	5	1,98,180	4	11	61,770	15	6	..	..	..
	Portions of fields left waste	6,271	2	10	24,978	7	3	18,707	4	5	..	..	..
	5. Remission for short produce	26,509	15	2	8,248	9	5	..	..	..	18,261	5	9
	6. Remission of difference between wet and dry assessment charged on dry and garden crops raised on wet lands	12,380	10	2	87,060	14	7	74,680	4	5	..	..	..
	7. Remission of difference between wet and dry assessment charged on dry crops raised on wet lands at the rate of 1 Rupee per acre ..	226	9	0	..	..	..	..	..	..	226	9	0
Board's Proceedings, dated 28th September 1854.	8. Half assessment on high level wet lands cultivated by baling	544	8	8	80	12	10	..	..	..	463	11	10
	9. Percentage remission on dry assessment of thirteen villages in Nanguneri Taluq ..	6,722	12	3	..	..	..	..	..	..	6,722	12	3
G.O., No. 1,016, dated 10th March 1877 ..	10. Percentage remission on dry lands left waste ..	..	..	..	88,875	4	9	88,875	4	9	..	..	..
	11. Do. do. the crops of which withered and yielded a short produce..	..	..	..	94,496	13	10	94,496	13	10	..	..	..
	Total Occasional Remission ..	2,99,030	9	2	7,15,979	13	5	4,41,783	6	8	25,734	2	5
	Net ..	..			..			4,16,049	4	3	..		

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Customary.				
12. Ready-money Inams	19,000 1 11	18,146 6 3	.. .. ..	853 11 8
13. Inams in grain	3,387 3 3	3,120 10 6	.. .. ..	266 8 9
14. Chaturbagam Reyayet (remission of one-fourth assessment)	21,754 4 9	11,404 7 9	.. .. ..	10,349 13 0
15. Ardamaniyam (remission of moiety of assessment)	828 9 3	556 3 4	.. .. ..	272 5 11
16. Remission of one-fourth and one-half assessment on lands cultivated by Brahmin Mirassidars..	16,277 15 8	14,473 13 7	.. .. ..	1,804 2 1
17. Remission of three-fourths assessment on shrotriem lands	8,023 12 0	6,842 6 4	.. .. ..	1,181 5 8
18. Deductions of Ivu and Ditta Inams on account of village officers	24,033 9 5	24,268 4 0	234 10 7	.. .. ..
19. Deductions from Ayan beriz on account of village officers..	28,479 13 3	28,479 13 3	.. .. ..	.. .. ..
Total ..	1,21,785 5 6	1,07,292 1 0	234 10 7	14,727 15 1
Net ..	..	..	..	14,493 4 6
Total Occasional and Customary ..	4,20,815 14 8	8,22,371 14 5	4,42,018 1 3	40,462 1 6
Net ..	..	..	4,01,555 15 9	..
Miscellaneous Revenue.				
20. Topes	2,309 10 9	939 6 10	.. .. ..	1,370 3 11
21. Palmiras	7,936 11 5	1,077 15 4	.. .. ..	6,858 12 1
22. Fasaljasti (or second-crop charge) on Inam lands	237 2 3	365 10 2	128 7 11	.. .. ..
23. Tirwajasti (or water-rate) on Inam lands ..	.. .. ..	52 14 6	52 14 6	.. .. ..
24. Resumed Minor Inams in Zemindaries, &c. ..	.. .. ..	35 3 6	35 3 6	.. .. ..
Total ..	10,483 8 5	2,471 2 4	216 9 11	8,229 0 0
Net ..	..	..	..	8,012 6 1
Occasional	2,086 6 11	999 6 10	.. .. ..	1,087 0 1
Customary	8,397 1 6	1,471 11 6	.. .. ..	6,925 6 0
Grand Total ..	4,31,299 7 1	8,24,843 0 9	3,93,543 9 8	.. .. ..

31. The unfavorable character of the season caused large remissions on account of—

1. Entire fields left waste.
2. Do. portions left waste each in excess of one acre.
3. Withered crops.
4. Short produce.
5. Wet minus the dry assessment on wet lands cultivated with dry crops.

Hence the increase under Items Nos. 1, 3, and 6 in the above statement.

32. Looking to the enormous extent of waste and failure of dry crops and the exceptional circumstances of the year, a proposal for special remission of the dry assessment was submitted, and with the sanction of the Government conveyed in their Proceedings, No. 1,016, dated 10th March 1877, a percentage remission at rates not exceeding 70 per cent. of the assessment was given for the waste and withered crop in the five affected taluqs and the dry parts of Tenkarai and Tinnevelly Taluqs. This caused the increase of Rupees 4,16,049-4-3 in the occasional remissions over the amount of the previous fasli.

33. The decrease in the customary remissions is due to the calculation of these remissions on the net dry assessment, (after deduction of the percentage remissions,) in the four northern taluqs as well as to the resumption at the late settlement in the Nanguneri Taluq of all other items of customary remission, except the "beriz" deductions on account of village officials and religious and charitable institutions.

34. Total Ryotwar Demand.—The following particulars show the total land revenue ryotwar demand for Fasli 1286 in comparison with the previous fasli:—

	RS.	A.	P.
Assessment of the holdings	25,71,120	15	2
Charge on second crop	51,149	9	5
Water charge	3,402	3	11
Total ..	26,25,672	12	6
Deduct the waste remission	2,23,158	12	2
Do. other occasional remissions	4,91,921	1	3
Do. fixed remissions	43,591	10	2
Do. deductions on account of village officials ..	63,700	6	10
Total ..	8,22,371	14	5
Net Ryotwar demand ..	18,03,300	14	1
Do. of Fasli 1285.	22,30,911	14	7
Decrease ..	4,27,611	0	6

35. Cultivation of special products.—The annexed table shows the extent and assessment of land cultivated with cotton, indigo and sugarcane in comparison with the previous fasli:—

No. 13.

Faslis.	Cotton.		Indigo.		Sugarcane.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1285	281,569	2,96,276	245	371	199	2,151
1286	213,492	2,21,331	186	271	176	1,512
Increase	..	..	..	..	..	..
Decrease	68,077	74,945	59	100	23	639

36. The decrease in the cultivation of cotton, which was chiefly in the four dry taluqs, as also the decrease in indigo, is due to the failure of rain, while that under sugarcane is chiefly owing to the reduction of rates at the late revision of settlement in the Nanguneri Taluq.

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37. The selling price of cotton ranged from 101 to 115 Rupees per candy of 500 lbs., against Rupees 98 to Rupees 125 in the previous fasli.

	Candies.
Fasli 1285 ..	44,545
„ 1286 ..	23,207
Decrease ..	21,338

38. Cotton Exports.—There was a considerable falling off in the exports of cotton in the year under report. This was because the demand was as limited as the cultivation and outturn in comparison with the previous fasli.

39. General Result of Land Revenue Settlement as compared with that of the preceding year.—The net land-revenue demand of Fasli 1286, including miscellaneous items, amounted to Rupees 23,47,800-1-7, there being a decrease of Rupees 4,40,480-5-0 when compared with that of the previous year, as shown in the following abstract :—

No. 14.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ryotwar Beriz ..	22,30,911 14 7	18,03,300 14 1	....	4,27,611 0 6
2. Jodi and Quit-rent on Inam villages ..	50,566 11 10	51,876 2 9	1,309 6 11	....
3. Permanent Peishcush.	3,08,082 11 4	3,08,048 10 2	....	34 1 2
4. Miscellaneous Revenue	1,98,719 0 10	1,84,574 6 7	....	14,144 10 3
Total Land Revenue ..	27,88,280 6 7	23,47,800 1 7	1,309 6 11	4,41,789 11 11
Net ..	....	....	....	4,40,480 5 0

40. The decrease under Item No. 1 is due to the grant of large remissions consequent on the failure of the season, while the increase under Item No. 2 is due to the inclusion of the quit-rent on a certain hamlet in Nanguneri Taluq, which had been a minor Inam till it was formed into a separate village at the late settlement. The decrease under Item No. 3 is due to a reduction in the peishcush on account of lands taken up by the railway and to the relinquishment of a certain minor Inam in a Zemindari and the consequent remission of the quit-rent.

41. The decrease under Item No. 4 is mainly due to the variations in the following items :—

Decrease.

	RS.
1. Jodi on Sundry Inam ..	2,391
2. Chank Rent ..	6,900
3. Palmyra ..	10,171
4. Process Fees ..	7,824
Total ..	27,286
Deduct Increase.	
5. Commission on private estates ..	9,617
6. Commission on sale of distrained property ..	1,197
7. Fasl and teerwahjasti on Inam and Zemindari lands ..	1,579
Total ..	12,393
Net ..	14,893

42. No. 1.—The decrease is due to the relinquishment of certain Inam lands and to the transfer of a minor Inam to "entire Inam vallages" referred to in paragraph 40.

43. No. 2.—The chank fishery which had been let out on contract up to Fasli 1285 was placed under Circar management in the year under report, under the orders of Government

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(*Vide* Proceedings, No. 1,680, dated 15th November 1876). The diving operations were duly carried on, and 282,737 shells were gathered this year; but, as the sale tenders were made and accepted rather too late, no revenue could be realized under this head within the fasli.

44. No. 3.—The decrease, though apparent, is not real, as the amount was merely transferred from the head "Miscellaneous" to "Ryotwar," in consequence of the tree-tax having been compounded with the land assessment at the late revision.

45. No. 4.—The decrease here is due to the reduction made in the rates of fees in the year under report in consideration of an unduly large collection the year before.

46. No. 5.—There was an increase under this item, because the commission due for two Faslis, 1284 and 1285, from the estates under the Court's management was drawn and credited only in the year under report.

47. No. 6.—This is consequent on the increased sale of property for the realization of a large arrear of rents.

48. No. 7.—The increase is due partly to the increased cultivation of a second crop on Inam lands in Tenkasi, Ambasamudram and Nanguneri Taluqs, and partly to the charge of water-rate on the Zemindari lands irrigated by Strivaiguntam Anicut.

49. EXTRA REVENUE.—Demand of extra sources of revenue for Fasli 1286, in comparison with the previous fasli, is shown in the subjoined statement:—

No. 15.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkári	1,81,462	1,81,495	33	..
2. Salt	11,37,650	12,00,480	62,830	..
3. Sea Customs	1,20,174	73,110	..	47,064
4. Stamp, judicial	2,16,916	1,80,917	..	35,999
„ Non-judicial	1,24,154	1,43,359	19,205	..
Total ..	17,80,356	17,79,361	82,068	8,03,063
Net	..	..	..	995

50. ABKARI.—The slight increase does not call for any remark.

	Maunds.
Fasli 1285	114,642
Fasli 1286	210,304
Increase	95,662

51. SALT.—The increase is owing to the large purchases for inland sales by railway.

52. SEA CUSTOMS.—The considerable falling off under this item of revenue is due to the fact that the Indian Tariff Act (XVI of 1877) was in full operation throughout the year under report, and to the greatly reduced import of cotton piece-goods owing to the impoverished condition of the bulk of the ryots throughout the year.

53. STAMP, JUDICIAL.—The decrease is attributable to the Courts having been adjourned for more than three months altogether in the beginning and at the close of the fasli under report.

From 11th June 1876 to 19th August.
„ 1st May to end of June 1877.

54. STAMP, NON-JUDICIAL.—The increase under this item is due to a greater number of deeds* of security and other documents having been executed in the year under report on account of private loans, debts, &c., as well as advances made under the Land Improvement Act in Government taluqs and in Ettiapuram under the Court of Wards.

*Registered documents.	RS.
Fasli 1285	25,080
„ 1286	30,562

55. DEMAND OF LAND AND EXTRA SOURCES.—The annexed table shows the demand on land and extra sources of revenue for Fasli 1286 to be Rupees 41,27,161, or a decrease of Rupees 4,41,475 below that of Fasli 1285.

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No. 16.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	27,88,280	23,47,800	..	4,40,480
Extra Sources	17,80,356	17,79,361	..	995
Total	45,68,636	41,27,161	..	4,41,475

56. The subjoined statement shows the demand, collection and balance of all sources of current revenue of the district:—

No. 17.

Items.	Demand of Fasli 1286.	Collections within the Fasli.	Balance.	Subsequent Collection up to October 1877.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	23,47,800	18,54,569	4,93,231	3,16,789	1,76,442
2. Abkári	1,81,495	1,65,592	15,903	15,903	..
3. Salt	12,00,480	12,00,480	..	..	..
4. Sea Customs	73,110	73,110	..	..	..
5. Stamps	3,24,276	3,24,276	..	..	..
Total	17,79,361	17,63,458	15,903	15,903	..
Grand Total ..	41,27,161	36,18,027	5,09,134	3,32,692	1,76,442

57. Demand, Collection and Balance of all Sources.—Out of the total demand of Rupees 41,27,161, Rupees 36,18,027 were collected within the fasli, there being left a balance of Rupees 5,0.,134; this balance has been reduced to Rupees 1,76,442 by subsequent collections up to the end of October 1877.

58. The balance comprises the following items:—

		RS.
1.	Ryotwar	1,33,333
2.	Peishcush on Estates	11,377
3.	Quit-rent on Inam villages	3,456
4.	Miscellaneous	28,276
	Total ..	1,76,442

59. The balance under Items Nos. 1, 3 and 4 appertain to all the nine taluqs as shown in the margin.

	RS.
Tenkarai	90,100
Tinnevelly	16,326
Sankaranainarkovil	4,336
Strivilliputtur	22,291
Sattur	10,583
Ottapidaram	9,192
Nanguneri	9,341
Ambasamudram	2,826
Tenkasi	69
Total	1,65,064

60 The balance in Sankaranainarkovil, Strivilliputtur, Sattur and Ottapidaram Taluqs is due to the impoverished condition of the ryots in consequence of famine. As regards the arrears in other taluqs, strict orders have been issued to the Tahsildars concerned directing them to proceed under Act II of 1864, and realize the balance as speedily as practicable; but, even in these taluqs, collections have been suspended in some cases under the recent orders of Government, and the arrears will probably not be completely realized before April next.

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	RS.	A.	P.
1. Avadiapuram	4,340	15	0
2. Melmandai	1,639	9	4
3. Talavankotei	2,282	0	4
4. Mannarkotei	2,736	1	11
5. Alagapuri	0	8	0
6. Pavali	69	0	0
7. Elayirampannei, ½	177	6	0
8. Naduvukurichi Minor division.	42	7	7
9. Poygekuttalaperi and Agilandapuram.	90	0	11
	11,378	1	1

61. The arrears of peishcush under Item No. 2 are due on the estates noted in the margin.

62. The first two estates having been attached and taken under Government management, the arrears will be collected in due course. The Estate No. 3 has been attached by the Civil Court for the realization of debts decreed against the Zemindar, and there is no probability of the recovery of arrears of peishcush until the estate is either released from attachment or sold by the Court. The Zemindar of Estate No. 4 is involved in debts, while his ryots are reduced to poverty, and there seems, therefore, no probability of the Zemindar's paying up the arrears at present. Proceedings have been taken for the realization of the arrears outstanding against the Estates Nos. 5 to 9.

63. The following abstract shows the demand, collection and balance of arrears of former Faslis:—

No. 18.

Items.	Arrears at the commencement of Fasli 1286.			Collections including remission up to the end of June 1877.			Balance.			Subsequent Collections up to October 1877.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue, &c.	4,68,984	12	10	4,32,626	5	4	33,358	7	6	7,456	4	6	25,902	3	0

64. The balance of Rupees 25,902-3-0 is composed of the following items:—

		RS.	A.	P.
1.	Recoverable	12,935	10	11
2.	Irrecoverable	12,966	8	1

65. Rupees 1,624-4-2, recommended as irrecoverable in the Jamabandi report of Fasli 1285, are included in the amount of irrecoverable arrears above shown.

66. The particulars of the remainder Rupees 11,342-3-11 are given below:—

		RS.	A.	P.
1.	Arrears irrecoverable by reason of death, desertion or insolvency of defaulters including the assessment of lands put up for sale and bought in by Government	11,240	3	11
2.	Remissions granted after the close of Jamabandi for failure of crops	17	5	3
3.	Remissions granted after the close of Jamabandi for waste.	27	1	0
4.	Remissions granted after the close of Jamabandi, the difference between wet and dry assessment on wet lands cultivated with dry crops	10	1	2
5.	Assessment and prohibitory rates for unauthorized cultivation which were first imposed and subsequently remitted.	32	8	0
6.	Assessment on lands taken up for flood-bank over the head-sluice of Paliem channel	9	9	0
7.	Assessment on lands redeemed at 25 years' purchase (as observed in the report of Fasli 1285); this land has been excluded from the holdings	5	7	7
	Total ..	11,342	3	11

67. Item No. 1 includes Rupees 10,892-7-9, being the arrear of Abkári revenue for Fasli 1284, which appertain to the taluqs marginally noted.

	RS.	A.	P.
Sattur	62	7	10
Tenkasi	733	7	0
Tinnevelly	6,305	8	1
Ambasamudram	3,791	0	10
Total ..	10,892	7	9

68. In Sattur, the arrear is due from a sub-renter who obtained a lease when the farm was under Government management. As he has become a pauper, the arrear is irrecoverable.

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69. Of the arrear of Rupees 733-7-0 in Tenkasi Rupees 500 are recommended to be written off the accounts in consideration of loss sustained by the renter in having had to make over, in the middle of his term, the farm of two of the villages included in his lease to the renter of Sankaranainarcovil Taluq, as explained in the correspondence noted in the margin, a like sum sued for by the latter in the District Court as profit of the past period having been paid to him. The remainder, or Rupees 233-7-0, is recommended on the ground of poverty of the renter.

Procs., Board of Revenue, dated 17th June 1875, No. 1,604.
Do. do. dated 21st June 1875, No. 1,718.
Do. do. dated 19th Oct. 1875, No. 2,910.

70. The renters of the Tinnevelly and Ambasamudram Taluqs were the same persons. Their landed property had been attached for the arrears due, but a third party subsequently claiming the lands as his in Original Suit, No. 51 of 1872, on the file of the Sub-Court, Tinnevelly, obtained a decree in his favor. As the renters have no other available assets to proceed against the amount of arrears for the two taluqs is recommended to be struck off the accounts.

Vide G.O., dated 19th March 1877, No. 1,141.

No. 19.

Faslis.		Land Revenue Ryotwar.			Jodi on Inam Villages.	Miscellaneous.			Abkári.			Income-tax.			Total.		
		RS.	A.	P.	RS.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P
Recommended in Report of Fasli 1285.	1281	..	..	..	..	..	..	..	..	..	..	14	6	0	14	6	0
	1282	4	3	10	..	..	..	..	..	..	..	..	..	..	4	3	10
	1283	23	9	5	..	..	..	..	..	..	..	..	..	..	23	9	5
	1284	469	8	11	..	635	6	8	477	1	4	..	..	..	1,582	0	11
Total ..		497	6	2	..	635	6	8	477	1	4	14	6	0	1,624	4	2
Now recommended.	1281	..	..	..	..	11	5	6	..	..	..	..	..	..	11	5	6
	1283	20	8	10	..	..	..	..	..	..	..	..	..	..	20	8	10
	1284	133	13	0	..	13	12	1	10,892	7	9	..	..	..	11,040	0	10
	1285	251	14	10	..	18	5	11	..	..	..	..	..	..	270	4	9
Total ..		406	4	8	..	43	7	6	10,892	7	9	..	..	..	11,342	3	11
Grand Total ..		903	10	10	..	678	14	2	11,369	9	1	14	6	0	12,966	8	1

71. I request sanction to write off the accounts the irrecoverable arrears of Rs. 12,966-8-1.

72. The following items make up the amount of recoverable arrears :—

		RS.
1.	Peshcush on permanently settled estates	1,382
2.	Jodi on Inam villages	405
3.	Ryotwar	6,776
4.	Miscellaneous	4,373
	Total ...	12,936

73. *No.* 1.—The arrears are due on the estates of Talavankotai and Melmandei, the former under Court's attachment for the recovery of debts, and the latter under Collector's management for the realization of arrears, as explained in paragraph 62.

74. *Nos.* 2 *to* 4.—Strict orders have been sent to the Tahsildars concerned to collect the arrears with the least possible delay.

75. Wastage of Salt.—The wastage upon 519 heaps of salt weighing 621,628 Indian maunds sold in Fasli 1286 was 27,174 maunds or 4·37 per cent. The prime cost of the wastage was Rupees 2,406 at Rupees 10-10-0 per garce.

1.	Arasadi	4·51
2.	Livingipuram	4·75, 4·38
3.	Sevandakulam	4·21
4.	Koilpatam..	6·55
5.	Vizapathy	5·86
6.	Kuthanguili	4·25

76. In the stations noted in the margin the wastage exceeds the usual rates.

77. In the first three stations the excessive wastage is due to the great extent of wholesale dealings in the year under report, as the wastage under retail sales is found to be below 4 per cent.

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78. In the other three stations the wastage is due to the manufacture of salt in the latter part of the year, which, as the previous year's transactions show, always causes a higher rate of wastage than that in the early part of the year.

79. I request sanction for writing off the amount of wastage from the accounts.

80. Coercive Process in the collection of Revenue.—The extent to which coercive measures were resorted to for the realization of revenue is given below:—

No. 20.

Items.			Fasli 1285.	Fasli 1286.
1. Number of defaulters against whom coercive process were issued ..			262,442	400,605
2. Amount of arrears for which the processes were issued			1,332,607	1,907,904
3. Number of defaulters whose property, personal and real, was attached.			9,757	13,605
4. Arrears for which the property, personal and real, was attached ..			199,742	242,037
5. Number of defaulters whose property was actually sold			1,654	1,712
6. Arrears for which the property was actually sold			71,270	96,839
Value of property sold.	Real property ..	Estimated value	44,023	61,298
		Amount actually realized ..	50,402	65,278
	Personal property.	Estimated value	11,408	6,149
		Amount actually realized ..	12,022	7,302
	Total	Estimated value	55,431	67,447
		Amount actually realized ..	62,424	72,580

81. The number of demands issued in the year under report is 400,605 showing a considerable increase over that of the previous fasli. The increase in the sale of real property is due to the impoverished condition of the ryots this year, and the consequent absence of other property from which the arrears could be realized.

82. Comparative Statement of Collections.—The subjoined statement shows collections in Fasli 1286 as compared with those of the previous year:—

No. 21.

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanently Settled ..	20,725	2,75,861	2,96,586	29,356	1,84,785	2,14,141	..	82,445
Jodi on Inam Villages.	4,617	44,228	48,845	6,175	42,665	48,840	..	5
Ryotwar	2,48,120	19,23,383	21,71,503	3,21,423	15,03,632	18,25,055	..	3,46,448
Miscellaneous	38,421	1,36,230	1,74,651	58,768	1,23,487	1,82,255	7,604	..
Total ..	3,11,883	23,79,702	26,91,585	4,15,722	18,54,569	22,70,291	..	4,21,294
Extra Sources.								
Abkári	13,116	1,66,946	1,80,062	14,929	1,65,592	1,80,521	459	..
Salt	..	11,37,650	11,37,650	..	12,00,480	12,00,480	62,830	..
Sea Customs	..	1,20,174	1,20,174	..	73,110	73,110	..	47,064
Stamps	..	3,41,070	3,41,070	..	3,24,276	3,24,276	..	16,794
Total ..	13,116	17,65,840	17,78,956	14,929	17,63,458	17,78,387	..	569
Grand Total ..	3,24,999	41,45,542	44,70,541	4,30,651	36,18,027	40,48,678	..	4,21,863

83. The decrease under land revenue is due to the suspension of collections for some months in the distressed taluqs, while in the other taluqs the collection was rather slow in the early part of the fasli or until at Jamabandi all questions of remissions were settled.

84. The total collections in the year under report amounted to Rupees 40,48,678, and the disbursements to Rupees 3,59,516, leaving a balance of Rupees 36,89,162, or Rupees 4,40,029 less than the balance of the previous fasli.

		RS.
Fasli 1285	.. ..	3,41,351
„ 1286	.. ..	3,59,516
	Increase ..	18,165

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85. The annexed comparative table shows the charges under each item.

No. 22.

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue.				
1. Salary of Collectors, &c.	40,586	46,661	6,075	....
2. Deputation allowance, tent, house-rent, &c.	27,311	20,211	....	7,100
3. Huzur and Taluq establishments	1,20,585	1,19,591	....	994
4. Famine batta establishment	....	3,557	3,557	....
5. Saderward	1,435	1,652	217	....
6. Medical charges	2,102	1,875	....	227
7. Contingencies	7,620	7,822	202	....
Total ..	1,99,639	2,01,369	1,730	....
Deduct ⅕th of Land Revenue charges ..	39,928	40,274	346	....
Net ..	1,59,711	1,61,095	1,384	....
8. Miscellaneous	22,005	29,283	7,278	....
Total ..	1,81,716	1,90,378	8,662	....
Sea Customs.				
9. Establishment	3,753	3,702	....	51
10. Famine batta	....	124	124	....
11. Country stationery and saderward ..	46	48	2	....
12. Contingencies	1,030	1,157	127	....
Total ..	4,829	5,031	202	....
Salt.				
13. Salary of Deputy Collector	3,318	3,000	....	318
14. Establishment	13,458	13,761	303	....
15. Famine batta of establishment	....	642	642	....
16. Preventive establishment	2,246	8,103	5,857	....
17. Famine batta establishment	....	838	838	....
18. Country stationery and saderward ..	287	324	37	....
19. Travelling allowance to Officers and batta to establishment.	743	1,026	283	....
20. Purchase of salt or Manufacturer's share ..	1,16,060	1,10,312	....	5,748
21. Charges for conveying and storing salt ..	3,312	3,580	268	....
22. Gathering and destroying spontaneous salt.	25	308	283	....
23. Cost and repair of weighing machines ..	173	1,978	1,805	....
24. Petty construction and repairs	4,339	6,489	2,150	....
25. Petty works for manufacturing and storing salt.	1,777	4,298	2,521	....
26. Contingencies	1,641	1,350	....	291
Total ..	1,47,379	1,56,009	8,630	....
Stamps.				
27. Commission or discount to licensed vendors.	5,566	6,552	986	....
28. Do. on sale of Court Fees Stamps.	1,784	1,488	....	269
29. Contingencies	77	58	....	19
Total ..	7,427	8,098	671	....
Grand Total ..	3,41,351	3,59,516	18,165	....

86. The variations in the charges are explained below.

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87. *Item No.* 1.—The increase is chiefly due to an Assistant Collector and Head Assistant Collector having acted as Sub-Collector during the previous fasli.

88. *No.* 2.—The decrease again is chiefly due to the non-payment of deputation allowance to the Acting Sub-Collector during the fasli under report.

89. *No.* 8.—Increase is due to the chank fishery having been placed under the direct management of the Master Attendant, and also to the entertainment of additional process servers under Act II of 1864.

90. *No.* 13.—Decrease is due to the payment of deputation allowance to acting incumbents during the absence of the Salt Deputy Collector on special duty in Madras during the previous fasli.

91. *No.* 16.—Increase is due to the Police Salt guard having been paid the whole year under report, while it was paid only for three months the year before.

92. *No.* 20.—Decrease is due to less manufacture in the year under report.

93. *No.* 23.—Increase is due to the purchase of salt machines.

94. *Nos.* 24 *and* 25.—Increase is due to the extension of platforms in certain salt pans.

95. Importation of Salt.—No salt was imported into the district either by sea or land in the year under report.

96. Village and Taluq Accounts.—The village and taluq accounts are kept according to the forms prescribed. They were examined by the Huzur Sheristadar and Clerks, and I also examined some of the Curnams' books as usual during the Jamabandi and found them generally well kept. The accounts in the English Department are also kept according to the forms prescribed.

97. Lands acquired by Public Servants.—The following Statement shows the extent of landed property acquired by public servants during the year :—

No. 23.

Name of Officer.	Designation of Office and Department.	Description of Land.	Land Acquired. Extent. A.	C.	Assessment. RS.	A.	P.	Remarks.
D. Narayanasami Mudaliar.	Tahsildar of Tenkarai.	Dry ...	469	63	171	11	0	One-fourth of a village already belong to this Officer. Another one-fourth was mortgaged to him in the year under report.
		Wet ...	112	89	769	15	0	
		Miscellaneous.	...	...	95	7	0	
			582	52	1,037	1	0	
R. M. Ambalavana Pillai.	Sheristadar of Tenkarai.	Wet ...	0	92	16	2	0	Redemption of mortgage.
Venkatachelamaiyar.	Head Shroff, Tinnevelly.	Do. ...	2	24	30	0	0	Sale.
Anavardam Pillai.	Gumasta, Tinnevelly.	Do. ...	0	51	10	3	0	Mortgage.
Muttukumarasami Pillai.	Deputy Shroff ..	Do. ...	8	8	86	4	0	Sale.
		Dry ...	65	91	16	8	0	
Shrinivasaiyangar.	Tahsildar of Sankaranainarcovil.	Do. ...	101	33	27	8	0	Do.
Sivasubramania Pillai.	Gumasta	Wet ...	0	33	6	8	6	Do.
Lakshmana Rau ...	Deputy Tahsildar of Kaitar.	Do. ...	20	56	83	4	10	Sale of Court's auction.
		Garden.	1	4	0	8	1	
		Dry ...	563	12	272	12	5	
			584	72	356	9	4	

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Name of Officer.	Designation of Office and Department.	Description of Land.	Land Acquired. Extent.		Land Acquired. Assessment.			Remarks.
			A.	C.	RS.	A.	P.	
Abdulmajid Saib.	Revenue Inspector of Ottapidaram Taluq.	Wet and Tope.	0	20	3	11	6	Mortgage.
Narayana Pillai ...	Sheristadar of Tinnevelly.	Wet ...	47	82	348	8	0	Do.
		Dry ...	294	9	73	6	0	
		Topes and Palmiras, No.	4,883	0	42	13	0	
Sabapati Pillai ...	Gumasta, Ambasamudram Taluq.	Wet ...	1	38	24	10	0	Sale.
Piramanayagam Pillai.	Shroff of Tenkasi.	Do. ...	0	25	2	2	0	Mortgage.

98. The revenue of the fasli under report amounted to Rupees 41,27,161, or Rupees 4,41,475 less than that of the previous year, or Rupees 2,62,676 less than the average of the past ten years.

No. 24.

Faslis.	Land Revenue.			Extra Sources.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1276	30,49,819	10	8	11,09,730	6	10	41,59,550	1	6
1277	29,07,948	11	11	11,30,774	3	3	40,38,722	15	2
1278	30,30,465	9	8	11,88,842	12	2	42,19,308	5	10
1279	29,95,370	14	4	13,78,870	1	6	43,74,240	15	10
1280	28,95,615	9	11	15,76,279	8	10	44,71,895	2	9
1281	27,31,906	3	9	17,05,887	3	8	44,37,793	7	5
1282	28,51,911	11	3	17,33,650	2	0	45,85,561	13	3
1283	26,34,286	3	6	16,38,586	13	8	42,72,873	1	2
1284	30,38,854	12	2	17,30,941	15	0	47,69,796	11	2
1285	27,88,280	6	7	17,80,355	10	11	45,68,636	1	6
Total ...	289,24,459	13	9	149,73,918	13	10	438,98,378	11	7
Average ...	28,92,445	15	9	14,97,391	14	2	43,89,837	13	11
1286	23,47,800	0	0	17,79,361	0	0	41,27,161	0	0
Increase ...	..			2,81,970	0	0	..		
Decrease ...	5,44,646	0	0	..			2,62,676	0	0

99. Remarks on the Conduct of the Subordinate Officers.—With a few exceptions I have had no reason to be dissatisfied with the conduct of the subordinate Revenue officials. The Taluq Sheristadars indeed, as a class, do not appear to me to be quite up to the mark, nor is the conduct of business in the taluqs all that might be wished; but there are many officials of considerable ability and promise in the district. As observed by Mr. Stuart last year the three Deputy Collectors and the Huzur Sheristadar (all of whom I have known for many years) are exceptionally efficient assistants. Of the Tahsildars Narayanasami Mudali in the very difficult taluq of Tenkarai, Anantanaranaiya in Nanguneri, Singamanyangar in Ottapidaram, and Naguvaiyar in Sattur (the last two in connection with the famine) have been the most favorably spoken of since I joined the district, and there are many comparatively junior officers in the inferior grades, who will, I hope, do well as Tahsildars, &c., in due course

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100. Demand, Collection, and Balance of Costs of Suits.—The demand, collection, and balance of costs awarded in Civil Suits are exhibited in the subjoined statement :—

No. 25.

		Amount. RS.	A.	P.
Balance at the commencement of Fasli 1286	.. ..	3,941	4	0
Costs awarded during the Fasli	.. ..	526	3	5
Pauper Stamp duty adjudged do.	.. ..	2,076	3	0
Total	.. ..	6,543	10	5
Collection within the Fasli	.. ..	836	5	3
Subsequent collection up to October 1877	.. .. ..	1,001	12	10
Total	.. ..	1,838	2	1
Balance	.. ..	4,705	8	4
Irrecoverable	.. ..	2,964	5	1
Recoverable	.. ..	1,741	3	3
Particulars of recoverable amount.	Costs in Civil Suits	735	9	3
	Pauper Stamp duty	1,005	10	0

The Sub-Collector's Report will be submitted when received.

Tinnevelly,
21st December 1877.

(Signed) J. B. PENNINGTON,
Collector.

Exd. W. J. Lewis, W. H. French and J. Tulloch.

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SETTLEMENT REPORT

OF

COIMBATORE.

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I HAVE the honor to submit my annual Jamabundy report for Fasli 1286, accompanied by the prescribed statements, in printed forms, circulated with the Board's official memorandum, dated 18th August 1876, No. 130.

2. *Settlement.*—Statement No. 1 shows the taluqs settled by the several officers. Owing to the disastrous nature of the season, the Jamabundy was not commenced till the 15th March 1877, when it was begun by myself in the Coimbatore Taluq, which was settled by me. I have on previous occasions settled all the other taluqs of the district. The Jamabundy of the three sub-division taluqs was conducted by Mr. McWatters, while Mr G. Mackenzie, Head Assistant Collector, settled the three taluqs of his own division. The Sattiamungalum, Collegal, and Bhowany Taluqs were settled by Mr. C. A. Mackenzie, Acting Deputy Collector, Northern Division. The Jamabundy was finished on the 28th August 1877.

3. *Villages.*—There is a decrease of two villages within the fasli accounted for as follows:—

While rectifying the boundary between the Bhowany and Collegal Taluqs according to the Government sanction, dated 28th May 1873,* No. 540, portions of Nulloor and Chengapady Villages in Bhowany fell within the Collegal boundary. As it was found unnecessary to retain them as separate Mouzah villages, they were, at the recommendation of the Deputy Collector, Northern Division, amalgamated with Ooggiah and Pounachy Villages, respectively, of Collegal Taluq as the most convenient arrangement.

* Communicated with the Revenue Board's Miscellaneous Proceedings, dated 7th June 1873, No. 3,461.

4. *Puttas.*—Of the total number of puttas during the year 232,794, 143,350 remained unaltered, 626 were modified, and 88,818 were renewed.

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The number of puttas renewed in Fasli 1285 were 29,184, the increase being 59,634, due to the larger remissions granted during the year.

5. *Season.*—The rainfall in Fasli 1286 was less than in Fasli 1285 by inches 4·77, and still less than the average of the previous five years, which was 24·95. The rainfall for each month is shown below :—

	Inch. Dec.		Inch. Dec.
1876, April	1·25	1876, October	2·09
„ May...	5·12	„ November	0·88
„ June	0·56	„ December	0·13
„ July...	1·56	1877, January...	...
„ August	3·16	„ February	0·01
„ September	2·74	„ March	0·59
	14·39		3·70

Total for the year...	18·09
Total rainfall in 1875-76...	22·86
Decrease ...	4·77

The season during the year under report, especially as regards the north-east monsoon, was a most unfavorable one. The south-west monsoon rains, though registered as 14·39 inches, between April and September 1876, were only partial. The Noyel River received no freshes except once in August 1876. The upper tanks fed by it received only a single supply, and even that was not full. The rain-fed tanks received no water. The freshes in the Ambravutty were very slight, and the want of irrigation water was seriously felt in the Caroor Taluq, situated furthest down the river. The north-east monsoon signally failed. Against an average of 6 inches in October the rainfall in October last year was only 2·09; that in November was 0·88 against an average of 4 inches. Wells in garden lands failed in several places. The consequence was that the crops cultivated in the later season almost entirely failed. The grant of large remissions for nunjah and punjah waste and shavi was found indispensable, and will be noticed in the appropriate places.

6. *Sanitary Condition.*—An abstract of deaths during the year, as compared with the one preceding, is subjoined, from which it will be seen that there was an increased mortality during the year, especially under the head cholera :—

Fasli.	Cholera.	Small-pox.	Fever.	Bowel Complaints.	Other Causes.	Suicide and Murder.	By Accidents and Wounds.	By Snake-bite.	By Wild Animals.	Total.
1285	14,220	237	11,495	2,726	9,753	94	391	104	7	39,027
1286	26,933	640	11,537	2,897	10,580	101	329	79	3	53,099
Total ..	+ 12,713	+403	+ 42	+ 171	+ 827	+ 7	— 62	— 25	— 4	+14,072

Cholera was prevalent throughout the year. In July 1876 the number of deaths was 125, but it fell to 9 in October. In November, the time of pressure, the number increased to 321, and rose to 3,990 in February 1877. In March it was 3,093, and rose to 6,180 in May, but fell to 4,005 in June. The total deaths from cholera alone were 26,933, or an increase of 12,713 over the number in Fasli 1285, which also was a bad cholera year. The total deaths during the year amounted to 53,099, or a ratio of 30 per mille of the population. It is necessary to remark that the village authorities are not infallible in distinguishing real cholera from other diseases of the bowels; but a considerable proportion of cholera-recorded deaths were due to the lowered state of vitality, owing to the extreme prices of food. The only officer who at a later date diagnosed cholera mortality on the spot in out-villages was Dr. Ramaroy, a Bengal Assistant Surgeon, and he ascribed a proportion of the alleged cholera deaths to diarrhœa and dysentery.

Of the three human deaths by wild beasts, two are said to have been caused by cheetahs, and it is doubtful whether the other was caused by a tiger or a leopard.

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There was an increased mortality amongst the cattle during the Fasli 1286 over that of Fasli 1285, as will be seen from the subjoined comparative abstract :—

——	Fasli 1285.	Fasli 1286.	Difference.
Bullocks	14,454	34,968	+ 20,514
Cows	20,124	37,609	+ 17,485
Buffaloes	5,540	8,848	+ 3,308
Sheep	35,014	50,302	+ 15,288
Total ...	75,132	131,727	+ 56,595

The condition of the cattle during the year was decidedly bad as might be expected in such a season of drought. Cattle disease prevailed in some taluqs. This and the absence of fodder account for the increased mortality shown above. The cattle were greatly reduced in condition, and the distressed ryots, unable to support them, parted with them at very low prices. The largest mortality was in Collegal, Bhowany, Sattiamungalum, and Caroor Taluqs. The first three taluqs are breeding and grazing places of cattle.

7. *Prices.*—A comparative abstract of prices of the principal staple grains is subjoined :—

Grains.	Fasli 1285.	Fasli 1286.	Difference.	Percentage.
	RS.	RS.	RS.	RS.
Paddy ... 1st sort	201	305	+ 104	52
Paddy ... 2nd sort	182	275	+ 93	51
Cholum	229	410	+ 181	79
Cumbu	183	332	+ 149	81
Raggy	185	346	+ 161	87
Horse gram	221	431	+ 210	95

The prices during the fasli were abnormal in consequence of the failure of the dry crops. For several months a considerable proportion of the population had to subsist on imported rice.

Cotton.—The variations in the price of cotton are shown below :—

Harvest Months.	Fasli 1285.		Fasli 1286.		Difference.		Percentage.	
	Cotton with Seed per Candy of 500 lbs.	Cleaned Cotton per Candy.	Cotton with Seed per Candy.	Cleaned Cotton per Candy.	Cotton with Seed per Candy.	Cleaned Cotton per Candy.	Cotton with Seed per Candy.	Cleaned Cotton per Candy.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
March	27	99	35	118	+ 8	+ 19	30	19
April	28	98	35	122	+ 7	+ 24	25	24
May	27	99	33	119	+ 6	+ 20	22	20

8. *Ryotwary Holdings.*—The changes in the extent and assessment of ryotwary holdings are shown in the subjoined abstract :—

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Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ryots' holdings at the commencement of the fasli	2,217,327	19,72,787	89,708	6,58,340	2,307,035	26,31,127
2. Deduct lands given up	40,932	35,979	1,727	13,328	42,659	49,307
3. Remainder	2,176,395	19,36,808	87,981	6,45,012	2,264,376	25,81,820
4. Add lands taken up	49,078	41,860	1,831	13,889	50,909	55,749
5. Total	2,225,473	19,78,668	89,812	6,58,901	2,315,285	26,37,569
6. Deduct waste remitted	215	143	7,872	47,052	8,087	47,195
7. Waste charged	430,636	3,46,100	5,030	32,637	435,666	3,78,737
8. Actual cultivation	1,794,622	16,32,425	76,910	5,79,212	1,871,532	22,11,637
9. Total charged	2,225,258	19,78,525	81,940	6,11,849	2,307,198	25,90,374
10. Difference between the holdings at the beginning and end of the fasli, *i.e.*, difference between items 1 and 5 above..	+ 8,146	+ 5,881	+ 104	+ 561	+ 8,250	+ 6,442

The result is an increase in the ryots' holdings of acres 8,250, assessed at Rupees 6,442. The increase is distributed over almost all the taluqs.

9. *Variations in Ryots' Holdings.*—The particulars of lands given up are shown in the subjoined statement:—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Lands relinquished	5,571	4,574	72	375	5,643	4,949
2. Lands sold for arrears of revenue and brought in on behalf of Government	1,721	1,393	5	23	1,726	1,416
3. Lands transferred to the head Poremboke ..	67	45	1	12	68	57
4. Land sold or transferred between ryots.. ..	32,765	29,575	1,637	12,910	34,402	42,485
5. Deficiency found on measurement	27	21	1	8	28	29
6. Dry transferred to wet	30	25	..	..	30	25
7. Lands transferred to the head "Inam" ..	43	42	..	..	43	42
8. By rectification of numbers of fields	264	..	11	..	275	..
9. Transferred to Mysore Territory	14	16	..	..	14	16
10. Do. to other villages	430	270	..	..	430	270
11. Decrease of assessment	..	18	..	..	..	18
Total ..	40,932	35,979	1,727	13,328	42,659	49,307

Items 1, 2, 4, 5, and 6 are of usual occurence. Item 3 consists of lands taken up for public purposes, such as roads, &c., and transferred to the head Poremboke.

The extent under item 7, "Transferred to Inam," was transferred to that head, having been granted in exchange for Inam lands taken up for the Nilgiri branch of the Madras Railway and for a road in the Dharapurum Taluq—*vide* Revenue Board's Proceedings of 16th September 1876, No. 7,896 ; 7th December 1876, No. 10,767 ; and 8th January 1877, No. 8,074.

As regards the extent under item 8, it is the deficiency in the occupied extent, caused by the rectification of the numbers of fields in puttas. When introducing the survey areas in the accounts, waste and Poremboke fields were by clerical error entered as occupied, and *vice versa*. On the re-examination of these fields by the Settlement Department the errors were rectified, which resulted in a decrease of acres 275 and an increase of acres 1,105 as shown in the statement appended to paragraph 10 below.

Item 9 consists of lands transferred to the Mysore territory—*vide* Proceedings of Government, Revenue Department, dated 26th August 1876, No. 1,172.

Item 10 is the extent transferred from one village to another in the Collegal Taluq. This decrease is nominal, as the same extent is brought to account in the next statement.

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The decrease of assessment, item 11, is accounted for as follows :—

In certain villages of the Dharapurum Taluq, punjah lands containing wells, situated within a distance of 10 yards of channel bunds, were up to Fasli 1285 charged with the appropriate old garden assessment, of which the amount equal to the 1st-class punjah rate was adjusted as the assessment of the land, and the remainder carried to the head Teerwajasti. This year the Sub-Collector charged the appropriate dry assessment on the land, and the water-rate under the new rules. Hence the decrease in assessment of Rupees 18 as explained in the margin. But on the whole there is an increase of Rupees 31-14-9 between the rates annually collected up to Fasli 1285 and that charged in the year under report.

	RS.	A.	P.
1. Old garden assessment	106	7	9
2. 1st-class dry assessment charged on the land.	47	8	7
3. Remainder Teerwajasti	58	15	2
4. Appropriate dry assessment now charged ..	29	7	6
5. Water-rate under the new rules	108	15	0
6. Total	138	6	6
Increase over item No. 1	31	14	9

10. Under the head " lands taken up " are comprised the following items :—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Lands taken up on durkhast—						
From Government assessed waste	13,374	10,650	125	513	13,499	11,163
From Poermboke	1,327	1,314	33	251	1,360	1,565
2. Lands acquired by purchase or transfer	32,765	29,575	1,637	12,910	34,402	42,485
3. Excess found on measurement	78	51	5	18	83	69
4. Dry transferred to wet	..	..	30	186	30	186
5. Increase of assessment	..	..	..	11	..	11
6. Transferred from other villages	430	270	..	..	430	270
7. By rectification of numbers of fields	1,104	..	1	..	1,105	..
Total ..	49,078	41,860	1,831	13,889	50,909	55,749

Items 1 to 4 call for no remarks. As regards 5, certain nunjah lands, formerly assessed at a reduced rate in consequence of their being too high for direct irrigation from Government sources, and consequently watered by means of picottas, being this year directly irrigated from channels, were charged with the appropriate nunjah rate. Hence the slight increase of assessment. For items 6 and 7, see remarks in paragraph 9 of this report.

11. *Ryotwary Lands brought under Cultivation* —The actual cultivation shows a decrease of acres 179,845, assessed at Rupees 1,75,622. The decrease occurs under both the nunjah and punjah lands, owing to the unfavorable nature of the season. The chief decrease occurred in Dharapuram, Pulladum, and Erode Taluqs.

Fasli.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1285	1,969,843	17,86,754	81,534	6,00,505	2,051,377	23,87,259
1286	1,794,622	16,32,425	76,910	5,79,212	1,871,532	22,11,637
Total ..	— 175,221	—1,54,329	— 4,624	— 21,293	— 179,845	— 1,75,622

12. *Ryotwary Lands left waste.*—The aggregate extent in the holding of the ryots during the fasli was 2,315,285, assessed at Rupees 26,37,569, from which deducting acres 1,871,532, assessed at Rupees 22,11,637, which were cultivated, the remainder actually left waste was acres 443,753, assessed at Rupees 4,25,932, out of which the assessment on acres 8,087, assessed at Rupees 47,195, were remitted, and the remainder is acres 435,666, assessed at Rupees 3,78,737, which were charged for. Of this extent of acres 435,666, acres 31,509, assessed at Rupees 24,406, were customary waste held on favorable tenure on account of pasture under the Hukumnamah rules of the district.

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13. *Land Revenue Settlement.*—The total Land Revenue Settlement of the district comprising Ryotwary, Miscellaneous, Inam, and Zemindari for the fasli under report, amounted to Rupees 23,33,532 against Rupees 25,78,817 in Fasli 1285, the decrease being Rs. 2,45,285. An abstract is subjoined:—

Items.	Fasli 1285.		Fasli 1286.		Difference.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	2,217,327	19,72,787	2,225,473	19,78,668	+ 8,146	+ 5,881
Wet	89,708	6,58,340	89,812	6,58,901	+ 104	+ 561
Total ...	2,307,035	26,31,127	2,315,285	26,37,569	+ 8,250	+ 6,442
Add.						
2nd crop assessment	...	302	...	280	...	— 22
Water-tax	...	16,646	...	15,328	...	— 1,318
Road-cess	...	1,93,122	...	1,93,519	...	+ 397
Total ...	...	28,41,197	...	28,46,696	...	+ 5,499
Deduct Remissions.						
Road-cess	...	1,93,122	...	1,93,519	...	+ 397
Waste remitted ...	...	28,365	...	47,195	...	+ 18,830
Other remissions as per statement No. 4	...	1,31,247	...	3,52,726	...	+2,21,479
Total ...	...	3,52,734	...	5,93,440	...	+2,40,706
Remaining beriz ...	...	24,88,463	...	22,53,256	...	—2,35,207
Miscellaneous items ..	...	59,245	...	49,167	...	— 10,078
Peishcush or permanently settled estates	...	27,691	...	27,691	...	...
Shrotriem Jodi ...	...	3,418	...	3,418	...	...
Grand Total ..	...	25,78,817	...	23,33,532		—2,45,285

The decrease is due to the remissions granted for nunjah and punjah waste and shavi, and cultivation of nunjah lands with punjah crops, on account of the unfavorable nature of the season, noticed in paragraph 5 of this report.

14. *Ryotwary Waste remitted.*—This item comprises Rupees 143 under dry and 47,052 under wet. The former is composed of the following items:—

	RS.	A.	P.
(1.) Ramasawmy Moodelliar's land at Anamallay, in possession of the Forest Department—*vide* paragraph 14 of the Jamabundy Report for Fasli 1283	118	0	0
(2.) Acres four, quarried land on the Coimbatore-Mettapolliam road, rendered unfit for cultivation by excavation by the Public Works Department—*vide* paragraph 14 of the Jamabundy Report for Fasli 1283	5	0	0
(3.) Acres two of Kempanaikenpolliem land, within the Forest reserve H, and therefore left uncultivated ...	1	0	0
(4.) Remission granted as a special case by the settling officer in the village of Punjathorayempolliem in Sattiamungalum Taluq on 17 acres of dry land on the ground that the Durkhastdar who applied for and obtained the land in the year under report could not cultivate it owing to the failure of rain	19	0	0
Total ...	143	0	0

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The remissions on account of nunjah waste was found necessary in all the taluqs. The largest remission was in Coimbatore Taluq owing to the almost entire failure of the Noyel River as already reported. The other remissions are detailed below:—

—		Fasli 1285.	Fasli 1286.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1. Shavi or withered crops...	Wet...	29,794	45,212	15,418	..
	Dry...	....	1,43,121	1,43,121	...
	Total ...	29,794	1,88,333	1,58,539	...
2. Palanashtam		69	...	...	69
3. Cowle remissions	Wet...	7	...	...	7
	Dry ...	595	531	...	64
	Total ...	602	531	...	71
4. Teazgary or remission to privileged classes.	Wet...	339	339	...	...
	Dry ...	69	69	...	...
	Total ...	408	408	...	...
5. Teerwacummy—					
On nunjah lands cultivated with dry and garden produce		44,610	58,507	13,897	...
Three-fourths remissions allowed to jungle tribes		633	600	...	33
	Total ...	45,243	59,107	13,864	...
6. Fusulcummy or 2nd crop not cultivated ...		33,436	32,900	...	536
7. Taromcummy—					
(a) to be retained in the accounts		661	661	..	...
(b) on punchum hissa grass land		19,070	18,299	...	771
	Total ...	19,731	18,960	...	771
8. Water-tax		1,964	1,150	...	814
9. Percentage remissions on account of punjah waste			51,337	51,337	...
	Total	1,31,247	3,52,726	2,21,479	..

The largest remission for shavi under nunjah was granted in Caroor Taluq, where it amounted to Rupees 14,651, owing to the failure of water in the Ambravutty. In the other taluqs it varied from Rupees 10,484 in Coimbatore to Rupees 206 in Bhowany. None was granted in Pollachy Taluq. Only percentage remissions were granted for punjah waste and shavi, as sanctioned in Revenue Board's Proceedings, dated 6th January 1877, No. 58. Of the shavi remission, amounting to Rupees 1,43,121, a remission of Rupees 67,852, or 47 per cent., was granted in Pulladum Taluq, which suffered most from two bad seasons as previously reported by me. The remission in the other taluqs varied from Rupees 26,113 in the Erode to Rupees 1,064 in Pollachy. As regards the remission for punjah waste, amounting to Rupees 51,337, item No. 9 of the statement above, the largest was in Palladum Taluq, amounting to Rupees 23,477. In the other taluqs it varied from Rupees 9,798 in Erode to Rupees 26 in Pollachy. No remissions were given in Sattiamungalum and Collegal Taluqs.

The decrease in item 3, "Cowle remissions," is due to some of the lands having been charged with full assessment according to the prescribed conditions.

The increase under the head "Nunjah lands cultivated with dry crops" is due to the unfavorable nature of the season, in consequence of which the prospects of irrigation were doubtfull, and a greater extent of nunjah lands, which would under more favorable circumstances have been cultivated with nunjah produce, were cultivated with dry crops and charged with dry assessment.

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The decrease under the head "¾ remissions to jungle tribes" is chiefly due to some of these hill people having sold their lands to low country ryots, in consequence of which they were charged with full assessment as directed in the Board's Proceedings, dated 27th June 1877, No. 3,026.

The decrease under Puncham hissa grass is due to some of the lands held under this tenure having been cultivated and charged with full assessment.

15. *Land Revenue, Miscellaneous.*—A comparative statement of the several Miscellaneous items is subjoined:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jodi on sundry Inams	28,160	28,171	11	...
2. Tax on trees on assessed waste lands ...	992	...	...	992
6. Land cultivated but not included in the Jamabundy	6,147	9,411	3,264	...
7. Lands cultivated without durkhast	2,568	360	...	2,208
10. Cultivation of Poremboke land	3,812	3,630	...	182
13. Grazing tax or grass rent	159	154	...	5
18. Revenue from sequestered Inams	105	105	...	...
21. Do. of boundary lands in dispute ...	11	11	...	...
32. Rent on fruit trees	812	...	...	812
41. Commission on the sale of distrained property	1	6	5	...
42. Commission on private estates under management	138	144	6	...
44. Revenue fines	230	256	26	...
45. Savings and refunds	406	90	...	316
46. Excess collection over the demand	36	17	...	19
47. Water-tax on Zemindari, Inam, &c., lands	4,773	4,094	...	679
48. Quit-rent on bungalows and gardens ...	739	635	...	104
54. Sale of waste lands	9,090	12	...	9,078
56. Process service fees	698	1,074	376	...
63. Sale of receipt books	93	88	...	5
64. Sale of trees...	170	63	...	107
65. Other items	105	846	741	...
Total ..	59,245	49,167	...	10,078

The increase in item 1 is due to the transfer of some Aiyen lands to the head "Inam" being lands granted to certain Inamdars in exchange for lands taken up for roads and other public purposes. The excess over the assessment of the land taken up was charged as quit-rent. Items 2 and 32 are blank for Fasli 1286 as these items were, under the Orders of Government, dated 16th August 1876,* No. 1,112, transferred to the head "Jungle Conservancy."

* Communicated with the Revenue Board's Proceedings, Miscellaneous No. 7,882, of 16th September 1876.

Item No. 6.—Fasli 1286 (Rupees 9,411) is the assessment mostly of lands adjoining forests, which the Tahsildars gave away for the cultivation, without reference to the Forest Department. The assessment has been held under Sivoy Jamah, pending reference to that department. On receipt of the Deputy Conservator's reply the subject will be disposed of.

Item No. 7 is also the assessment of waste lands cultivated without durkhast, kept under Sivoy Jamah pending inquiry. Under this head there is a decrease of Rupees 2,208—item No. 54 "Sale of waste lands;" in Fasli 1285 the beds of two tanks were sold under the Board's orders. Such was not the case in Fasli 1286. Hence the decrease. The sum of Rupees 12 is the sale proceeds of building sites.

Item No. 65, *Other Items.*—The increase is chiefly due to the receipt during the year of the rent on Railway C. class lands.

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16. *Water-tax on Inam Lands.*—The demand of water-tax on sundry and Village Service Inam lands is as follows :—

Items.	On one-crop Inam Nunjah.	On Inam Punjah.	Total.
	RS.	RS.	RS.
Sundry Inams	179	3,468	3,647
Village Service Inams ...	31	416	447
Total ...	210	3,884	4,094

There is a decrease of Rupees 679 below the demand of Fasli 1286. Zemindari lands are not watered from Government sources in this district.

17. *Entire Land Revenue Settlement.*—Compared with the revenue of the past ten years, the Land Revenue Beriz of the fasli under report is less than the average by Rupees 2,39,006 as shown below :—

Fasli.	RS.
1276	25,88,029
1277	23,04,363
1278	25,86,796
1279	26,39,540
1280	26,32,170
1281	25,73,053
1282	25,92,757
1283	26,07,877
1284	26,21,986
1285	25,78,817
Total ...	2,57,25,388
Average ...	25,72,538
Beriz of Fasli 1286 ...	23,33,532
Decrease ...	2,39,006

18. *Special Crops.*—The area under " Cotton, Indigo, and Sugar-cane," and the assessment thereon are given in the undermentioned statement :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane	3,053	17,911	2,858	17,631	...	...	200	280
Cotton	184,520	1,92,325	140,398	1,33,262	...	...	44,127	59,063
Indigo	...	...	...	...	...	...	...	...
Total ...	187,573	2,10,236	143,246	1,50,893	...	...	44,327	59,343

The decrease is due to the unfavorable nature of the season.

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19. *Irrigation Sources.*—The wet revenue is derived from the following sources of irrigation:—

	Total Ayacut.		Deduct.				Total.		Remainder Cultivation.		Actual Revenue after deducting Remission for Fasli 1286.
			Inams.		Government Waste and Putcut Waste remitted.						
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.
Channels branching from the Cauvery...	5,467	41,927	1,160	8,214	189	724	1,299	8,938	4,168	32,989	33,270
Do. from the Bhowany River ...	28,213	2,53,085	1,789	20,707	1,227	6,172	3,016	26,879	25,197	2,26,206	2,07,117
Do. from the Ambravatty River ...	24,412	1,78,882	2,734	23,151	2,567	10,127	5,301	33,278	19,111	1,45,604	1,10,085
Do. from the Auliar River	4,553	21,704	265	1,285	288	1,337	553	2,622	4,000	19,082	18,295
Do. from the Noyel do.	19,333	1,62,201	2,744	22,042	3,519	28,950	6,263	50,992	13,070	1,11,209	63,331
Jungle streams	7,698	29,649	243	1,247	1,944	7,059	2,187	8,306	5,511	21,343	15,969
Rain-fed tanks	16,627	86,686	1,555	8,831	4,189	22,439	5,744	31,270	10,883	55,416	35,110
Total ...	106,303	7,74,134	10,490	85,477	13,873	76,808	24,363	1,62,285	81,940	6,11,849	4,83,177
Government waste	...	...	...	...	6,001	29,756	Actual cultivation ...		76,910	5,79,212	Ryotwar 4,74,832
Putcut waste remitted	...	...	...	...	7,872	47,052	Waste charged		5,030	32,687	Jodi on Inams. 8,345
											4,83,177
										Total Revenue on wet lands in Fasli 1285 ...	5,30,841
										Decrease ...	47,664

20. *Ruined Tanks.*—The annexed table shows the number of tanks made over for private enterprise in previous years and still in charge of individuals :—

Taluqs.	Name and Number of Tanks.	Ayacut Extent.	Assessment as per Pymaish Account.	Land applied for and granted. Rate of Assessment per Acre.	Land applied for and granted. Extent.	Land applied for and granted. Amount of Assessment.	Year in which the Tanks were made over to Applicants.	Extent of Lands charged with the stipulated Rate of Assessment for Fasli 1286. Extent.	Extent of Lands charged with the stipulated Rate of Assessment for Fasli 1286. Assessment.
		ACRES.	RS.	RS. A. P.	ACRES.	RS.		ACRES.	RS.
Coimbatore.	1. Moodoor	Wet.. 18	61	1 0 0	Wet. 14	14	1275	14	14
Bhowany.	2. Nagaloor	Do... 47	251	2 8 0	Do. 47	125	1277	47	125
	3. Ilipily..	Do... 85	343	2 8 0	Do. 85	247	1277	Wet. 4 Dry. 32	10 44
								36	54
Oodumulpettah.	4. Ramasamudrum Tank	Dry.. 1,884	1,158	2 8 0 0 9 10	Do. 400 Dry. 995	1,000 615	1274	Wet. 400	1,000
					1,395	1,615			
	Acquired by purchase	..	..	..	38	22		Dry. 1,033	637
					1,433	1,637		1,433	1,637
	5. Papencolum Tank in Yelayamuttur Village	Wet.. 95	448	2 8 0	Wet. 77	193	1277	77	193
Caroor.	6. Karayathi anicut and tank in the village of Sendamungalum ..	Do... 136	367	2 8 0	Do. 132	330	1277	Wet. 31 Dry. 103	78 *256
								134	334

* Jamabundy Rupees 108.

Acres 32 under No. 3 and 103, under No. 6 are cultivated with dry crops and charged accordingly.

21. *Revised Assessment.*—There are no changes under this head. No new lands were taken up during the fasli.

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22. *Sundry Sources of Revenue.*—The revenue of the district comprises the following items besides the land revenue :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Excise on arrack	1,56,507	1,23,881	...	32,626
Toddy rented	90,900	90,900	...	...
Miscellaneous	826	604	...	222
Total ...	2,48,233	2,15,385	...	32,848
2. Income-tax	9	...	...	9
Miscellaneous	...	...	...	...
Total ...	9	...	...	9
3. Court Fees	94,671	99,846	5,175	...
Miscellaneous	1,482	2,166	684	...
Total ...	96,153	1,02,012	5,859	...
Non-Judicial	70,685	77,321	6,636	...
Miscellaneous	582	382	...	200
Total ...	71,267	77,703	6,436	...
Total Stamps ...	1,67,420	1,79,715	12,295	...
Grand Total ...	4,15,662	3,95,100	...	20,562

The amount of guaranteed revenue for arrack is Rupees 2,70,000, but under the orders of Government the duty is collected on actual issues. The decrease in 1286 is due to the less issue of arrack. The increase under "Court Fees" is due to increased litigation, and that under "Non-Judicial" to increased private transactions.

23. *Entire Current Demand, Collection, and Balance.*—The current demand, collection, and balance from all sources are summed up in the following table :—

Items.	Current.			Subsequent Collection to 31st October 1877.	Balance.
	Demand.	Collection.	Balance.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.
Permanently settled	27,691	18,243	9,448	3,235	6,213
Shrotriem Jodi	3,418	2,827	591	591	...
Ryotwar	22,53,256	9,88,402	12,64,854	2,16,274	10,48,580
Miscellaneous...	49,167	8,037	41,130	8,467	32,663
Total ..	23,33,532	10,17,509	13,16,023	2,28,567	10,87,456
Sundry Sources.					
Excise on spirits and drugs	2,15,385	1,94,781	20,604	15,333	5,271
Income-tax	...	...	...	...	...
Stamps... Court Fees	1,02,012	1,02,012	...	...	...
Stamps... Non-Judicial	77,703	77,703	...	...	...
Total ...	1,79,715	1,79,715	...	...	...
Total Sundry Sources	3,95,100	3,74,496	20,604	15,333	5,271
Grand Total ...	27,28,632	13,92,005	13,36,627	2,43,900	10,92,727

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51·01 per cent. of the revenue was collected within the fasli, 8·94 was collected subsequently till 31st October 1877, leaving 40·05 per cent. uncollected. Owing to the distressed nature of the season, numerous land-holding ryots were reduced to utter destitution, and obliged to have recourse to Government for relief, either on works or gratuitous. The people in numerous instances, unable to provide for their cattle, parted with them for very low prices, and had nothing of any value left on which the process server could lay his hand. The year was one of severe trial to the agricultural population. Under these circumstances greater collections could not have been made. I have, however, issued orders to my subordinates to lose no time in collecting the arrears from all who are able to pay as directed in the Board's Proceedings, dated 24th July 1877, Miscellaneous No. 10,387, and, as the season has become propitious, I expect much improvement in this respect.

24. *Demand, Collection, and Balance of Arrears.*—These particulars are exhibited in the subjoined table:—

Items.	Arrears at the beginning of the Fasli.	Collections, &c., within the Fasli.			Balance at the end of Fasli 1286.	Subsequent Collections up to 31st October 1877.	Balance.
		Collection.	Remission.	Total.			
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	807	807	...	807	...	...	...
Shrotriem Jodi	...	...	...	...	...	...	...
Ryotwar	2,28,398	2,02,964	4,201	2,07,165	21,233	282	20,951
Miscellaneous	24,274	18,786	1,318	20,104	4,170	5	4,165
	2,53,479	2,22,557	5,519	2,28,076	25,403	287	25,116
Sundry Sources.							
Excise	16,703	16,703	...	16,703	...	...	...
Income-tax	...	...	...	...	...	...	...
Total ...	2,70,182	2,39,260	5,519	2,44,779	25,403	287	25,116

88·55 was collected within fasli, 2·04 per cent. was remitted, and ·11 was collected subsequent to the fasli. The amount still to be collected is 9·30 per cent.

25. *Irrecoverable Arrears to be written off.*—There was an arrear balance of Rupees 25,403-1-0 at the end of Fasli 1286, of which Rupees 287-0-11 were since collected, the remainder being Rupees 25,116-0-1, which sum is classified as follows:—

	RS.	A.	P.
Recoverable	6,854	11	7
Doubtful	12,290	8	8
Irrecoverable	5,970	11	10
Total ...	25,116	0	1

Of the last item of Rupees 5,970-11-10, Rupees 5,147-0-1 were recommended to be written off the accounts in my Jamabundy Report of Fasli 1285, and the Revenue Board have in their Proceedings of 15th June 1877, No. 2,807, submitted their recommendation to Government, whose sanction has not as yet been received. The remainder now recommended to be written off is Rupees 823-11-9, as particularized in the subjoined statement:—

—		Fasli 1282.	Fasli 1283.	Fasli 1284.	Fasli 1285.	Total.
Land Revenue.		RS.	RS.	RS.	RS.	RS.
1. Arrears outstanding against deceased persons after deducting sale proceeds of property.	Ryotwar ...	...	...	11	26	37
	Miscellaneous.	...	...	...	...	...
2. Do. against absconded persons...	Ryotwar ...	...	...	107	364	471
	Miscellaneous.	...	..	...	...	...
3. Do. against pauper ryots	Ryotwar ...	6	30	28	252	316
	Miscellaneous.	...	...	...	...	...
Total ...		6	30	146	612	824

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I request sanction for writing off the said sum of Rupees 824.

26. *Comparative Collection from all sources.*—This information is given in the subjoined abstract:—

—	Last Fasli.			Present Fasli.			Increase.	Decrease.
	Arears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Poliput peishcush	640	26,884	27,524	807	18,243	19,050	...	8,474
Shrotriem Jodi...	112	3,418	3,530	...	2,827	2,827	...	703
Ryotwar	2,16,942	22,75,338	24,92,280	2,02,964	9,88,402	11,91,366	...	13,00,914
Miscellaneous	24,037	39,441	63,478	18,786	8,037	26,823	...	36,655
Total ...	2,41,731	23,45,081	25,86,812	2,22,557	10,17,509	12,40,066	...	13,46,746
Sundry Sources.								
Excise on spirits and drugs	2,000	2,31,530	2,33,530	16,703	1,94,781	2,11,484	..	22,046
Income-tax	...	9	9	...	..	..	...	9
Stamps	...	1,67,420	1,67,420	...	1,79,715	1,79,715	12,295	...
Total ...	2,43,731	27,44,040	29,87,771	2,39,260	13,92,005	16,31,265	...	13,56,506

27. *Charges of Collections.*—The cost of collections was 13 per cent. as shown below:—

Items.	Collections.	Charges.	Percentage.
	RS.	RS.	RS.
Land Revenue... ...	12,40,066	1,73,508	13
Abkári	2,11,484	...	...
Income-tax	...	...	...
Salt	...	...	...
Stamps	1,79,715	4,455	3
Total ...	16,31,265	1,77,963	...

The charges compared with the previous year are as follows:—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
1. Land Revenue—	RS.	RS.	RS.	RS.
(*a*) Salaries and allowances	1,55,411	1,59,085	3,674	...
(*b*) Other charges	12,242	14,423	2,181	...
Total ...	1,67,653	1,73,508	5,855	...
2. Abkári	220	...	...	220
3. Salt	3	...	...	3
4. Income-tax	...	...	...	...
5. Stamps	4,042	4,455	413	...
Total ...	1,71,918	1,77,963	6,045	...

The increase under the head "Salaries and Allowances" is chiefly due to the payment of famine batta to the land revenue establishment, under G.O., dated 5th January 1877, No. 41. That under "other charges" is chiefly due to the increased expenditure on account of service telegrams, and batta on account of process servers employed for collecting land revenue arrears.

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28. *Coercive Process.*—Processes under the Revenue Recovery Act were issued in respect of arrears, amounting to Rupees 3,64,714, in 42,916 cases, but only in 250 cases was property sold. The sales of land and movable property were resorted to in respect of arrears amounting to Rupees 3,059, of which Rupees 1,129 were realized by the sale. The less result of sales was due to the unfavorable season.

29. *Interest Account.*—The interest collected on arrears amounted to Rupees 750 as shown below:—

Items.	Fasli 1285.	Fasli 1286.
	RS.	RS.
Land Revenue	748	850
Abkári	2	54
	750	904

30. *Costs awarded in Civil Suits.*—A statement showing the costs awarded and the amount collected and the balance remaining to be collected accompanies. Of the total demand of Rupees 619-14-1, the amount collected is Rupees 253-12-0, and Rupees 366-2-1 have to be realized.

31. *Sale of unassessed waste lands.*—There were no sales under the unassessed waste land rules during the year.

32. *Sub-division of joint tenure Inams.*—No such sub-division as that referred to in the Board's Standing Order, No. 15 of 1868, has taken place.

33. *Acquisition of Lands by Public Servants.*—This information is given in the subjoined abstract:—

—	Huzur Servants.			Taluq Servants.			Total.		
	Number.	Extent.	Assessment.	Number.	Extent.	Assessment.	Number.	Extent.	Assessment.
Lands relinquished or struck off the register.		ACRES.	RS.		ACRES.	RS.		ACRES.	RS.
In this district	1	18	25	9	186	713	10	204	738
In other districts	...	...	...	1	8	54	1	8	54
Total ...	1	18	25	10	194	767	11	212	792
Lands acquired.									
In this district	...	...	...	11	206	604	11	206	604
In other districts	1	49	198	1	57	179	2	106	377
Total ...	1	49	198	12	263	783	13	312	981

34. *Village and Taluq Accounts.*—The taluq accounts were inspected by my Treasury Deputy Collector during his tour in taluqs, and the village accounts were examined during the settlement. Many omissions as regards initialling erasures and interlineations were discovered in the village accounts and were pointed out to the Village Officers and Revenue Inspectors and were rectified and the officers concerned warned.

35. *Conduct of Subordinate Officers.*—I have much pleasure in testifying to the able and active management of my Sub-Collector Mr. McWatters and my Head Assistant Mr. Gordon Mackenzie of their respective divisions.

36. *Crop Statistics.*—As directed in the Proceedings of the Board of Revenue, No. 3,417, of 26th November 1874, the returns of crop statistics are herewith forwarded, from which it will appear that 1,865,551 acres are cultivated with food-grains and 409,939 acres with other products.

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The estimated outturn of the staple grains are:—

—	Fasli 1286.	Fasli 1285.	Decrease.
	GARCES.	GARCES.	GARCES.
Cholum	7,374	23,136	15,762
Cumboo	12,859	22,593	9,734
Ragi	6,580	13,358	6,778
Paddy	10,518	14,291	3,773

The extent cultivated with wheat is 1,661 acres and the produce garces 81 against an extent of acres 2,108, and a produce of 110 garces in Fasli 1285. Drupire (coca and arecanut trees) cover an extent of 3,531 acres. The extent planted with sugar-cane was acres 2,853 against 3,053 in Fasli 1285 and that cultivated with cotton acres 140,393 against 239,439 in Fasli 1285. Plantains were cultivated on 3,323 acres. The entire estimated value of the produce is Rupees 1,84,78,609. Owing to the unfavorable nature of the season, the produce was considerably below that of Fasli 1285 as shown above.

37. *Sub-Collector's Report.*—The Sub-Collector's report on the Jamabundy settlement of his division has not as yet been received. He has been reminded to expedite its despatch. It will be sent as soon as received.

38. *Quinquennial Accounts.*—The returns from most of the taluqs are still due. Strict orders have been sent to the Tahsildars to expedite their despatch, and the returns will be sent without unnecessary delay.

COIMBATORE,
7th December 1877.

(Signed) A. WEDDERBURN,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to submit my report on the Revenue Settlement and Collections of the Sub-division of Coimbatore for the Fasli 1286 (1876-77). The usual statements, though prepared in due form, have been retained here, as the Tahsildars appear to have forwarded separate copies of all their accounts to your office also.

2. The Sub-division has undergone a change during the year by the transfer of the Bhowany Taluq to the Deputy Collector, Northern Division, under the orders of Government, dated 14th July 1876, No. 943. It now consists of the three remaining taluqs of Erode, Caroor, and Dharapuram. Consequently, when comparing the results of settlement of Fasli 1286 with those of Fasli 1285, I shall exclude from the latter figures relating to the Bhowany Taluq.

3. The settlement of all the three taluqs composing the present Sub-division was conducted by myself. It began on 22nd May and came to a close on 30th July as shown in the subjoined statement:—

Taluqs.	Places where Settlement was made.	Time occupied for the Settlement of each Taluq.
Erode	Erode ... ... Perandorai	22nd May to 3rd July.
Dharapuram	Dharapuram	9th July to 30th idem.
Caroor	Caroor	18th June to 16th July.

4. The annexed statement shows the number of villages and hamlets in the three taluqs of the Sub-division:—

Taluqs.	Villages.		Hamlets.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
Erode	210	210	1,207	1,217
Dharapuram	81	81	967	967
Caroor	83	83	704	704
Total ...	374	374	2,878	2,888

The increase of ten hamlets in the Erode Taluq is due to ryots of certain villages having erected new hamlets on their putta lands.

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5. The following statement shows the increase and decrease in the number of puttas as compared with the previous year:—

Taluqs.	New puttas.		Old puttas altered.		Old puttas unchanged.		Total.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
Erode	4,845	22,113	...	...	29,507	11,970	34,352	34,083
Dharapuram	2,351	6,092	21	...	20,380	16,741	22,752	22,833
Caroor	2,422	10,067	48	...	17,428	9,887	19,898	19,954
Total ...	9,618	38,272	69	...	67,315	38,598	77,002	76,870

The total number of puttas for Fasli 1286 is 76,870 against 77,002 in the previous year. The decrease of 132 puttas was due to 587 puttas of last year having been cancelled on account of relinquishment and transfer of lands and 455 new puttas issued on account of lands taken up or transferred.

On the other hand, there is an increase of 28,585 puttas under the head of new puttas and old puttas altered and reissued. This is due to the ryots having failed, though duly ordered, to produce in time at the Jamabandi their old puttas and to the necessity which arose in consequence for issuing fresh puttas in all cases in which remissions were granted under the orders of the Revenue Board, dated 6th July 1877, No. 58, and 1st March 1877, No. 941.

6. The subjoined statement shows the rainfall in each month of the year under report at the cusbah station in each of the three taluqs as compared with last year:—

Months.	Erode.		Darapuram.		Caroor.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.
April	4·10	1·60	1·95	1·43	0·26	0·09
May	1·70	4·50	3·10	4·38	4·03	4·41
June	0·35	0·80	0·33	...	1·13	1·40
July	1·05	0·85	...	0·09	...	0·50
August	1·60	2·70	0·18	0·52	3·13	5·59
September	0·35	2·50	0·64	1·31	1·90	1·55
October	8·65	1·20	8·55	1·91	10·67	1·76
November	1·60	0·90	2·70	0·40	0·95	0·83
December	0·40	...	...	0·17	0·71	0·75
January	...	...	..	...	...	...
February	...	...	...	...	...	...
March	...	0·50	0·25	0·25	0·65	0·20
Total ...	19·80	15·55	17·70	10·46	23·43	17·08
Average Monthly fall.	1·65	1·30	1·48	0·87	1·95	1·42

It will be seen that the rainfall during the year was less than in the previous year throughout the Sub-division.

The rain gauges kept at the taluq cusbahs are all in good condition and the registration continues to be carefully attended to.

7. The season was very unfavorable for agricultural purposes. The early rains, though abundant at first, became scanty in the subsequent months of June and July. Consequently, the earlier dry crops yielded a poor return. The garden crops however yielded a moderate outturn. The later dry crops were mostly lost owing to the very scanty rainfall during the north-east monsoon. The crops under wells also suffered considerably owing to the deficient rainfall and the consequent scarcity of water in the wells. On the whole, the dry crops yielded only a poor outturn, ranging from one-eighth to half of an average crop.

The wet crops under the Calingaroyen channel in the Erode Taluq and the Cauvery channels in Caroor and most of those under the Amravatty channels in Dharapuram yielded the usual outturn. But the crops under the Amravatty channels in Caroor, except in parts higher up the

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river, either failed altogether owing to the scanty freshes in the Amravatty during the greater part of the year or yielded a very poor outturn from one-eighth to one-fourth of the average outturn, while a large proportion of the land under these channels in Caroor was cultivated owing to deficient water-supply with dry crops only, chiefly raggy, which yielded from one-fourth to half the usual outturn. Under tanks, none of which received a sufficient supply, most of the lands in the Sub-division were cultivated with dry crops, and where wet crops were raised, they invariably failed except in a very few cases, in which by the aid of wells in addition to the supply available in the tanks, the crops were brought with difficulty to maturity.

The subjoined statement will show the effect of the season on the agricultural operations during the year under report:—

Taluqs.	Number of Villages in the Taluq.	Number of Villages in which the average yeild of Dry Crops was equal to or more than				Remarks.
		* Half.	Three-eighths.	One-fourth.	One-eighth.	
Erode	210	46	123	35	6	* This column includes also villages which are purely wet and contain no dry lands.
Dharapuram ...	81	64	...	17	...	
Caroor	83	33	33	17	...	
Total ...	374	143	156	69	6	

As another effect of this year's very unfavorable season, it may be said that many of the people of the agricultural class were obliged, especially during the latter portion of the year, to leave their houses in search of employment, and not a few sold their household utensils and their cattle and other property at almost nominal prices in view to supporting themselves and their families.

8. Public health was affected this year in several ways. Cholera, which first broke out at the end of Fasli 1284 and prevailed throughout last year, continued to cause considerable mortality in all the taluqs during the year, though the usual preventive measures had been duly taken. Fever prevailed to a slight extent in parts of the Sub-division as also small-pox and measles. Distress existed throughout the division from the commencement, which caused, though indirectly, no small proportion of the general mortality. Owing to the scarcity of the staple food of the people, many of the poor were obliged to subsist on the fruit of the prickly-pear, roots, leaves, and unwholesome herbs which brought on them various kinds of bowel-complaints, such as indigestion, diarrhœa, dysentery, &c. Not a few of them fell victims to these diseases. Happily timely measures were taken for the relief of the famine-stricken. Numerous relief-works and relief-camps were opened, and deaths from actual starvation were averted, and mortality due to distress was reduced, as far as was possible under the circumstances, to a minimum.

The following table shows the amount of mortality due to cholera alone:—

Taluqs.	Number of Deaths.		
	Last year.	This year.	Difference.
Erode	1,075	5,109	+ 4,034
Dharapuram...	2,371	2,328	— 43
Caroor	1,173	1,541	+ 368
Total ...	4,619	8,978	+ 4,359

9. Cattle disease prevailed in the taluqs of Erode and Dharapuram, while Caroor was free from the disease. The number of deaths among cattle this year was 8,776 more than last year. This increased mortality was due to the scarcity of fodder.

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The annexed statement gives particulars of deaths among cattle as compared with the previous year :—

Taluqs.	Cows, Bullocks, and Buffaloes.		Sheep and Goats.		Total.		Difference.
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	
Erode	518	580	835	894	1,353	1,474	+ 121
Dharapuram	258	319	639	610	897	929	+ 32
Caroor	991	4,409	1,065	6,270	2,056	10,679	+ 8,623
Total...	1,767	5,308	2,539	7,774	4,306	13,082	+ 8,776

10. A comparative statement showing the average prices of the staple food-grains is given below :—

Description of Grain.	Average Price per Garce.		Increase.	Decrease.	Percentage.
	Fasli 1285.	Fasli 1286.			
	RS.	RS.	RS.		
Paddy ... {1st sort	193	278	85	...	44
Paddy ... {2nd do.	177	253	76	...	43
Rice ... {1st sort	422	606	184	...	44
Rice ... {2nd do.	375	531	156	...	42
Cholum	231	410	179	...	77
Cumboo	184	335	151	...	82
Raggy	189	341	152	...	80
Horse-gram	223	403	180	...	81

It will be seen that the average prices of all the grains rose considerably during the year, more especially those of the dry grains which form the staple food of the great majority of the people in the division, while rice, owing to large imports, sold at a comparatively low rate, and naturally took the place of the dry grains to the detriment of the health of the bulk of the population accustomed to the use of dry grains.

11. The ryots' holdings in the year under report are compared below with those of the previous year :—

Taluqs.	Fasli 1285.				Fasli 1286.				Difference.			
	Dry.		Wet.		Dry.		Wet.		Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Erode	292,042	2,91,733	9,518	96,571	292,460	2,92,081	9,533	96,697	+ 418	+ 348	+ 15	+ 126
Dharapuram ...	362,287	2,72,851	6,833	62,265	362,016	2,72,118	6,840	62,321	− 271	− 233	+ 7	+ 56
Caroor	230,129	1,72,919	14,415	93,459	230,290	1,73,057	14,424	93,526	+ 161	+ 138	+ 9	+ 67
Total ...	884,458	7,37,003	30,766	2,52,295	884,766	7,37,256	30,797	2,52,544	+ 308	+ 253	+ 31	+ 249

It will be seen from the foregoing statement that the ryots' holdings in the year under report amount to 915,563 acres, assessed at Rupees 9,89,800, against 915,224 acres, assessed at Rupees 9,89,298, in the previous year, showing an increase of 339 acres in the extent and Rupees 502 in the assessment of the hol dings.

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This increase in the ryots' holdings is due to the extent and assessment of lands "taken up" being in excess of those of lands "given up" thus:—

Items.	Extent.	Assessment.
	ACRES.	RS.
Lands taken up	13,099	14,862
Lands given up	12,760	14,360
Difference ...	339	502

12. The following statement gives the particulars of lands taken up :—

Items.	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.
1. Fresh lands taken up on durkhast. { Assessed waste...	401	389	9	64
{ Poramboke ...	929	870	13	114
2. Lands obtained by transfer of puttas ...	11,276	9,360	423	3,927
3. Excess found on measurement	33	23	1	2
4. Dry transferred to Wet	...	...	14	103
5. Increase of assessment	...	...	...	10
Total ...	12,639	10,642	460	4,220
Grand Total (Dry and Wet)	...	...	13,099	14,862

Certain wet lands previously assessed at a reduced rate on account of their being on a high level and irrigated by means of picottahs were irrigated this year by direct flow. They were therefore charged with the appropriate wet assessment, which resulted in an increase of Rs. 10. This is the increase of assessment referred to in Item 5.

The other items call for no remark.

13. The following shows the particulars of lands "given up":—

Items.	Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.
1. Lands relinquished	826	785	3	19
2. Do. transferred	11,276	9,360	423	3,927
3. Do. taken up for public purposes, such as roads, markets, burial-grounds, &c.	60	37	1	11
4. Putta land assigned as Service Inam	1	1	...	...
5. Dry transferred to Wet	14	14	...	...
6. Lands sold for arrears of revenue and bought in by Government at a nominal price and so resumed and entered as Circar waste	127	153	1	6
7. Deficiency found on measurement	27	21	1	8
8. Decrease of assessment	...	18	...	...
Total ...	12,331	10,389	429	3,971
Grand Total (Dry and Wet) ...	...	...	12,760	14,360

Items 1, 2, 5, 6, and 7 call for no remark.

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Item 3 consists of putta lands taken up by Government for a market site at Perandorai and for a burning ground at Sengalaipoliem in Erode Taluq for certain roads in Dharapuram, for the Nerur Channel embankment at Vangal, and for a Parcherry (Pariah's residence) at Senapparetty in the Caroor Taluq sanctioned in Revenue Board's Miscellaneous Proceedings of 19th November 1875, No. 10,404.

The land given up for the burning ground at Sengalaipoliem in Erode Taluq in extent 3·31 acres, assessed at Rupees 3-5-0, was part of 22·18 acres which had been granted to the Puttadar in Fasli 1282 out of a (nullah) Porambóke by the then Division Officer on imperfect information. On the villagers complaining last year of the inconvenience caused to them by the grant, the Puttadar consented to forgo part of the land to the extent noted above.

Item 4 is a certain putta land assigned to the Monigar of Padiyur as Service Inam in lieu of part of the Monigar's former Inam which was taken up for the road from Padiyur to Ootkali Railway station.

The decrease of assessment referred to in Item 8 is due to the fact that certain garden lands in the Dharapuram Taluq which for years have been irrigated by means of picottahs constructed by the side of or within ten yards of a Government source and which paid till last year 1st-class dry assessment *plus* tirwa jastee or in other words the original garden assessment itself were charged this year with the appropriate dry assessment *plus* the regulated water-rate under the provisions of Board's Proceedings of 10th July 1866, No. 4,703, and Circular Order, No. 20 of 1874 (Standing No. 137-A).

14. The subjoined statement compares the actual cultivation during the year with that of the previous year :—

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Taluqs.	Fasli 1285.				Fasli 1286.				Difference.			
	Dry.		Wet.		Dry.		Wet.		Dry.		Wet.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Assessment.	Extent.	Extent.	Assessment.
		RS.		RS.		RS.		RS.		RS.		RS.
Erode	276,876	2,77,625	9,110	93,922	246,747	2,49,584	8,858	92,795	— 30,129	— 28,041	— 252	— 1,127
Dharapuram	290,880	2,20,529	6,656	61,534	232,533	1,75,066	6,547	59,822	— 58,347	— 45,463	— 109	— 1,712
Caroor	186,473	1,40,487	12,255	77,122	182,763	1,38,242	12,235	81,905	— 3,710	— 2,245	— 20	+ 4,783
Total ...	754,229	6,38,641	28,021	2,32,578	662,043	5,62,892	27,640	2,34,522	— 92,186	— 75,749	— 381	+ 1,944
Grand Total (Dry Wet.)	...	...	782,250	8,71,219	...	...	689,688	7,97,414	...	...	—92,567	— 73,805

It will be seen that 689,683 acres, assessed at Rupees 7,97,414, were cultivated in the year under report against 782,250 acres, assessed at Rupees 8,71,219, in the previous year. This shows a decrease on the whole of 92,567 acres in extent and of Rupees 73,805 in assessment. The decrease, which was chiefly in dry, is mainly attributable to a greater extent having been left waste during the year. There is a decrease in all the taluqs. But in Caroor, while there is a decrease of 20 acres in the extent of wet cultivated, there is an increase of Rupees 4,783 in the wet assessment. This is due to a greater proportion of the highly assessed wet lands having been cultivated this year than last year.

15. The annexed statement shows the waste charged and the waste remitted during the year as compared with the previous year :—

Taluqs.	Waste charged.						Waste remitted.					
	Fasli 1286.						Fasli 1286.					
	Dry.		Wet.		Total.		Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.		RS.		RS.
Erode... ...	45,713	42,497	256	1,400	45,969	43,897	...	...	419	2,501	419	2,501
Dharapuram.	129,483	97,052	249	2,216	129,732	99,268	...	...	44	283	44	283
Caroor ...	47,527	34,815	723	4,321	48,250	39,127	...	...	1,466	7,309	1,466	7,309
Total ...	222,723	1,74,364	1,228	7,928	223,951	1,82,292	...	...	1,929	10,093	1,929	10,093
Fasli 1285 ...	130,229	98,361	2,148	16,274	132,377	1,14,635	...	...	597	3,444	597	3,444
Difference ...	+92,494	+76,003	− 920	− 8,346	+91,574	+67,657	...	...	+ 1,332	+ 6,649	+ 1,332	+ 6,649

It will be seen that 225,880 acres, assessed at Rupees 1,92,385, were left uncultivated during the year against 132,974 acres, assessed at Rupees 1,18,079, in the preceding year, exhibiting an increase of 92,906 acres, assessed at Rupees 74,306. This increase is due to the causes explained in paragraph 7 of this report.

Of the extent of land left waste during the year, 13,865 acres, assessed at Rupees 10,505, are held on (Iyenpillu) grass tenure on payment of one-fourth the taram assessment. The remainder was left waste either for purposes of pasture or for want of sufficient water for purposes of cultivation, and was consequently either fully charged or was allowed full or a percentage remission under the Revenue Board's Proceedings, dated 1st March 1877, No. 941.

16. The annexed statement shows the extent of lands actually cultivated with special products during the year under report as compared with the previous year :—

Taluqs.	Sugar-cane.			Cotton.			Indigo.		
	Fasli 1285.	Fasli 1286.	Difference.	Fasli 1285.	Fasli 1286.	Difference.	Fasli 1285.	Fasli 1286.	Difference.
	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Erode	81	78	— 3	42,059	31,517	—10,542	...	...	...
Dharapuram	45	58	+ 13	34,608	23,023	—11,585	...	...	...
Caroor	113	63	— 50	16,001	15,092	— 909	...	...	...
Total ...	239	199	— 40	92,668	69,632	—23,036	...	...	...

No indigo was cultivated. The falling off in the cultivation of cotton noticed in the previous year naturally continued during the year under report; and the decrease was much greater than in the previous year, being 25 per cent. this year against 12 per cent. last year.

The cultivation of sugar-cane, which is very limited in the Sub-division, slightly rose in Dharapuram, but fell in Erode and Caroor, resulting in a decrease on the whole of 40 acres or 17 per cent.

17. The appended abstract gives particulars of settlement of Fasli 1286 as compared with Fasli 1285 :—

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Items	Fasli 1285.		Fasli 1286.		Difference.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Total holdings ... ... Dry	884,458	7,87,008	884,766	7,87,256	+ 308	+ 253
Total holdings ... ... Wet	30,766	2,52,295	30,797	2,52,544	+ 31	+ 249
Total ...	915,224	9,89,298	915,563	9,89,800	+ 339	+ 502
Add.						
Second crop assessment	...	113	...	111	...	— 2
Additional assessment	...	117	...	...	...	— 117
Water-tax	...	9,825	...	9,431	...	— 394
Road-cess	...	62,533	...	62,569	...	+ 36
Total ...	...	72,588	...	72,111	...	— 477
Grand Total ...	...	10,61,886	...	10,61,911	...	+ 25
Deduct Remissions.						
Road-cess	...	62,533	...	62,569	...	+ 36
Waste remitted	...	3,444	...	10,093	...	+ 6,649
Other remissions	...	43,991	...	1,22,969	...	+ 78,978
Total ...	...	1,09,968	...	1,95,631	...	+ 85,663
Remaining Beriz (Ryotwar)...	...	9,51,918	...	8,66,280	...	— 85,638
Miscellaneous Items	...	22,213	...	22,765	...	+ 552
Total ...	...	9,74,131	...	8,89,045	...	— 85,086

It will be seen that the result of settlement of the fasli under report is a net decrease of Rupees 85,638 under "Ryotwar" and an increase of Rupees 552 under "Miscellaneous," or a decrease on the whole of Rupees 85,086.

The following are the particulars of increase and decrease under the several heads specified in the foregoing statement :—

Items.	Increase.	Decrease.
	RS.	RS.
(*a*). The taram assessment on lands held ...	502	...
(*b*). Second crop assessment	...	2
(*c*). Additional assessment...	...	117
(*d*). Water-tax	...	394
(*e*). Road-cess	36	...
(*f*). Waste remitted	6,649	...
(*g*). Other remissions	78,978	...
(*h*). Miscellaneous	552	...

The trifling increase under Items (*a*) and (*e*) is owing to excess of durkhasts over relinquishments as already explained.

Items (*b*) and (*h*) exhibit very little variation on the whole and need no remark. The details of Land Revenue, Miscellaneous will be found further below.

The decrease against Item (*c*) is due to the tirwa jastee on certain garden lands entered in the previous report under the head of additional assessment having been converted this year into a water-tax.

The decrease under the head of water-tax, Item (*d*), is due partly to non-utilization of Government water in some cases this year and partly to cases of more than one crop brought to maturity with the aid of Government water having been fewer this year than last year.

The increase under item (*f*) is due to a larger extent of wet land having been left waste in Fasli 1286 than in the previous fasli owing to the scarcity of water.

The increase under item (*g*) is due to the same cause.

The following exhibits the particulars of the other remissions referred to :—

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Items.	Fasli 1285.	Fasli 1286.	Difference.
	RS.	RS.	RS.
1. Shavi or withered crops	21,039	21,798	+ 759
2. Cowle remissions	...	...	...
3. Teagzari or remission granted to privileged classes ...	212	212	...
4. Tirwa commi—			
(1). On puncham hissa grass land	8,242	7,871	— 371
(2). On wet lands cultivated with dry crops	9,351	19,936	+ 10,585
5. Fasal commi or second-crop not cultivated	4,250	3,224	— 1,026
6. Water-tax remitted	897	280	— 617
7. Percentage remission granted on dry lands—			
(1). On lands left waste	...	21,449	+ 21,449
(2). On lands cultivated	...	48,199	+ 48,199
Total ...	43,991	1,22,969	+ 78,978

The slight increase against Item 1 as also Items 2 and 3 calls for no remark. The decrease against Item 4 (1) is due to some of the lands held on this favorable tenure (grass) having been brought under cultivation and consequently fully charged. The increase against Item 4 (2) is due to a larger extent of wet land having been cultivated with dry crops in Fasli 1286 than in the previous fasli owing to want of sufficient water. The increase was chiefly in the Caroor Taluq.

The decrease against Item 5, which occurred solely in Dharapuram, is attributable to a larger area having been brought to account this year than last year as cultivated with a second crop. The large increase against Item 7 (1) is due to lands left waste owing to the scarcity of water having been granted a remission of 75 per cent. of the assessment under the Revenue Board's Proceedings, No. 941, of 1st March 1877, recorded in G.O. of 9th idem, No. 995, Revenue Department. Item No. 7 (2) consists of partial remissions of assessment granted for dry lands cultivated on which the yield amounted to less than 6 Annas or less than half an average crop. These partial remissions amounted to 15, 20, or 50 per cent. according as the estimated average yield in a given village was between ⅜ and ¼, ¼ and ⅛ or less than ⅛ of an average crop, taking an average crop to be 12 Annas—*vide* statement at the close of paragraph 7 of this report.

18. The subjoined statement gives the details of the amount under "Land Revenue, Miscellaneous":—

Items.	Fasli 1285	Fasli 1286.	Difference.
	RS.	RS.	RS.
1. Jodi or sundry Inams, Personal	16,042	16,042	...
6. Lands cultivated but not included in the Jamabandi ...	31	231	+ 200
9. (a) Cultivation of Poramboke lands	1,607	1,266	— 341
(b) Lands cultivated without authority	603	571	— 32
12. Grazing tax or grass rent	36	36	...
17. Revenue from sequestered Inams	71	71	...
40. Commission on the sale of property attached for arrears of rent under Act VIII of 1865	2	1	— 1
43. Revenue fines	75	73	— 2
44. Savings and refunds	1	...	— 1
45. Excess collection over the demand	13	..	— 13
46. Water-tax on Zemindari, Inam, &c., lands	3,112	2,809	— 303
51. Other Items—			
(1). Tirwa jastee on Village Service Inam lands ...	234	237	+ 3
(2). Water-tax on Poramboke lands	1	4	+ 3
(3). Sale proceeds of kist receipts	30	25	— 5
(5). Do. of plans	16	2	— 14
(7). Do of grass	23	...	— 23
(8). Quit-rent on building sites	241	138	— 103
(9). Assessment of lands sold to the Railway Company...	14	820	+ 806
(10). Process fees under Act II of 1864	1	411	+ 410
(11). Amount collected from a taluq peon out of his salary for the time he was absent from duty.	3	...	— 3
(12). Sale of trees on durkhast lands	57	24	— 33
(13). Rent on fruit trees on A class lands restored to Government by the Railway authorities ...	....	4	+ 4
Total	22,213	22,765	+ 552

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Item 6 is the assessment charged on second-crop cultivated on certain lands and brought to notice after the Jamabandi in the Dharapuram Taluq.

The decrease against Item 46 is mainly due to non-cultivation of a second crop this year on certain lands on which two crops were raised last year and to a smaller area having been irrigated from Government sources in the year under report than in the preceding year. The decrease chiefly occurred in the Erode Taluq.

Item No. 51 (2) is the water-tax collected on portions of backyards of houses brought under cultivation and irrigated from a Government source.

Item No. 51 (8) consists of quit-rent charged on certain building sites in Erode and Dharapuram under the provisions of Board's Standing Order No. 118 (Dalyell's Edition). The decrease of Rupees 103 under this head is merely nominal, and is due to the fact that, pending certain correspondence, the amount due in the Erode Taluq under this head for Fasli 1284, viz., Rupees 102-8-0, was not included in the demand for that fasli, but was afterwards included in the demand of Fasli 1285 as per particulars in the margin.

	RS.	A.	P.
Amount due on building sites in Erode Taluq for Fasli 1284	102	8	0
Do. Do. for Fasli 1285	105	8	0
Do. Dharapuram Taluq for Fasli 1285.	36	0	0
Total ...	241	0	0

Item No. 51 (9). The amount entered under this head consists of sums paid by the Railway Department into the Huzur treasury and included in the demand, as per orders received by the Tahsildar direct from the Treasury Deputy Collector. The amount probably consists of rent due for former faslis on C-Class lands given over to the Railway authorities for temporary occupation in former years.

The very large increase against Item No. 51 (10) is due to the system of levying separate fees and employing Batta Amins for the service of processes issued under Act II of 1864, sanctioned in Revenue Board's Miscellaneous Proceedings, dated 7th September 1875, No. 8,071, having been in force throughout the year under report while it was in force in the previous year necessarily only for a short time towards the close of the year.

The remaining items call for no remark.

19. With reference to the Proceedings of the Board of Revenue, dated 31st March 1869, No. 2,070, two statements are subjoined, showing the particulars of water-tax collected on Inam lands.

STATEMENT showing the Amount of Water-tax collected as Second-crop Assessment on one-crop Inam nunjah.

Taluqs.	Extent in Cawnies.			Whether the Crop raised is Nunjah or Punjah.	Rate per Cawnie.		Amount of Water-tax.		
					RS.	A.	RS.	A.	P.
Dharapuram	26	7	0	Nunjah	3	8	92	8	1
	6	9	1	Punjah	1	12	11	7	5
	2	0	0	Nunjah	3	8	7	0	0
	...			Punjah	1	12	3	8	0
	15	4	2	Nunjah	3	8	53	7	9
	1	3	2	Punjah	1	12	2	2	2
				Total ...	...		170	1	5
Caroor...	0	6	0	Nunjah	3	8	1	5	0
				Grand Total ...	..		171	6	5

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STATEMENT showing the Amount of Water-tax collected on Inam Dry Lands irrigated from Government Sources.

Taluqs.	Extent in Acres.	Whether one or two Crops.	Rate per Acre. RS. A. P.	Amount of Water-tax. RS. A. P.
		I. Irrigated from 1st-Class Sources of Irrigation.		
		(a) By direct flow—		
Erode	89 24	Two wet crops	6 0 0	534 12 4
Erode	398 17	Do. one do.	4 0 0	1,592 11 1
Erode	35 65	One dry crop	2 0 0	71 4 9
Dharapuram	1 79	One wet crop	4 0 0	8 0 0
Caroor	4 ...	Two do. do.	6 0 0	24 0 0
Caroor	1 ...	One do. do.	4 0 0	4 0 0
		(b) By means of baling—		
Erode	4 ...	Two wet crops	4 8 0	18 0 0
Erode	56 50	Two dry crops	3 0 0	169 8 0
Erode	45 25	One dry crop	1 8 0	67 14 8
Dharapuram	3 82	Two dry crops	3 0 0	12 0 0
Dharapuram	3 11	One dry crop	1 8 0	5 4 0
Caroor	5 50	Two wet crops	4 8 0	24 12 0
Caroor	7 65	One wet and one dry crop.	4 8 0	34 8 0
Caroor	1 ...	Two dry crops	3 0 0	3 0 0
Caroor	1 97	One dry crop	1 8 0	2 15 6
		II. Irrigated from 2nd-Class Sources of Irrigation.		
Erode	10 18	One dry crop	1 2 0	11 7 0
Dharapuram	14 27	Two dry crops	2 4 0	32 13 11
Dharapuram	13 97	One dry crop	1 2 0	16 5 7
Caroor	1 ...	Two dry crops	2 4 0	2 4 0
Caroor	... 50	One dry crop	1 2 0	0 9 0
		Total ...	...	2,636 1 10
		Add total as per preceding Statement.	...	171 6 5
				2,807 8 3
		Add Rupees 1-15-3 being the Teerwajasty on a certain Inam wet land in the Appipoliem Village, Caroor Taluq, in extent Cawnies 0-9-3 formerly assessed at a reduced rate to Rupees 3-3-7, owing to its high level, but subsequently restored to its full assessment of Rupees 5-2-10 owing to its being latterly irrigated by direct flow as explained in the Jamabandi reports of previous years.	...	1 15 3
		Grand Total ...	...	2,809 7 6

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20. The annexed statement shows the general results of all land and extra sources of revenue as compared with the preceding year :—

—	1285.	1286.	Difference.
Land Revenue.	RS.	RS.	RS.
Permanently settled ...	5,166	5,166	...
Ryotwar ...	9,51,918	8,66,280	— 85,638
Miscellaneous ...	22,213	22,765	+ 552
Total...	9,79,297	8,94,211	— 85,086
Extra Revenue.			
Abkari and Miscellaneous ...	23,260	23,355	+ 95
Stamps and do. ...	58,568	61,564	+ 2,996
Total...	81,828	84,919	3,091
Total of all Sources of Land and Extra Revenue ...	10,61,125	9,79,130	— 81,995

The item permanently settled comprises the Andipatti Paliput in the Caroor Taluq—the only Paliput in the Sub-division. The other items call for no special remark.

21. The following statement shows the demand, collection, and balance of all sources of current revenue :—

Items.	Demand.	Collections within the Fasli.	Subsequent Collections up to 30th November 1877.	Total Collections.	Balance on 1st December 1877.
Land Revenue.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	5,166	484	...	484	4,682
Ryotwar... ...	8,66,280	2,42,764	99,043	3,41,807	5,24,473
Miscellaneous ...	22,765	3,807	1,331	5,138	17,627
Total...	8,94,211	2,47,055	1,00,374	3,47,429	5,46,782
Extra Revenue.					
Abkari and Miscellaneous ...	23,355	17,953	4,448	22,401	954
Stamps and do. ...	61,564	61,564	...	61,564	...
Total...	84,919	79,517	4,448	83,965	954
Total of all Sources of Land and Extra Revenue ...	9,79,130	3,26,572	1,04,822	4,31,394	5,47,736

It will be seen that collections of land revenue of all kinds have greatly fallen off.

The falling off under the head "Permanently settled" is due to the inability of the Poligar of Andipatti to pay, and to the impossibility of taking any steps to recover the balance by attaching the estate while the estate was under attachment made by the District Court of Coimbatore after judgment, as explained in my letter to you, dated 30th June 1877, No. 255. The estate appears to have since passed into the possession of certain others. But the registry has not yet been effected, pending the appearance of the Poligar and other contracting parties as directed by you, —*vide* your Memorandum, dated 17th ultimo, No. 5,038. Steps will be taken to collect at an early date the balance which amounts to Rupees 4,682.

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There is an unusually large falling off in the collection of land revenue under the heads "Ryotwar" and "Miscellaneous." The uncollected balances at the close of the fasli were largest in Erode and smallest in Caroor, as may be seen from particulars noted in the statement below. The backwardness in collections in the Erode Taluq is ascribable to the fact that the great majority of the ryots in this taluq are small holders and generally very poor. :—

Taluqs.	1285.				1286.			
	Demand.		Percentage of Balance as compared with the Demand.		Demand.		Percentage of Balance as compared with the Demand.	
	Ryotwar.	Miscellaneous.	Ryotwar.	Miscellaneous.	Ryotwar.	Miscellaneous.	Ryotwar.	Miscelalneous.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Erode	3,83,915	10,348	8	56	3,49,209	9,619	81	93
Dharapuram ...	3,27,473	8,324	8	7	3,03,378	8,380	75	85
Caroor	2,40,530	3,541	1	18	2,13,693	4,766	54	62
Total...	9,51,918	22,213	6	31	8,66,280	22,765	72	83

The general falling off throughout the Sub-division as compared with the preceding year was, of course, due to the exceptionally unfavorable character of the season and to the orders issued to the subordinates on receipt of Board's Proceedings of 17th November 1876, No. 2,864, permitting suspension of collections. When on receipt of Board's Proceedings, dated 8th December 1876, No. 3,114, communicating G.O., dated 29th November 1876, No. 1,857, Revenue Department, orders were subsequently issued directing immediate collection of kists from all able to pay, many able to pay delayed payment pending the result of the annual settlement from which they expected large remissions of revenue. Since the settlement every endeavor has been made, and is still being made, to collect the outstanding balances. In the matter of collections the village officials have been most obstructive, and in this respect as well as in famine operations have proved, as a rule, worse than useless. The Revenue authorities will, henceforth, have more time on their hands to look after them more closely. I have now issued orders to Tahsildars relieving them, to a certain extent, of their famine duties and instructing them to pay their attention henceforth chiefly to the collection of the outstanding balances.

22. The following statement shows the demand, collection, and balance of all sources of arrears of revenue : —

Items.	Balance on the 1st July 1876.	Collections up to 30th June 1877.	Subsequent Collections up to 30th November 1877.	Total Collections.	Remissions.	Balance on 1st December 1877.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.						
Permanently settled	...	...	...	...	...	..
Ryotwar	59,197 10 8	57,424 8 0	20 10 9	57,445 2 9	35 7 4	1,717 0 2
Miscellaneous	7,164 5 0	6,936 4 5	...	6,936 4 5	37 10 10	190 5 9
Total .	66,361 15 8	64,360 12 5	20 10 9	64,381 7 2	73 2 2	1,907 5 11
Extra Revenue.						
Abkári and Miscellaneous ...	1,264 0 0	1,264 0 0	...	1,264 0 0	...	...
Stamps and do. ...	...	...	...	...	...	..
Total ...	1,264 0 0	1,264 0 0	...	1,264 0 0	...	...
Total of all Sources of Land and Extra Revenue	67,625 15 8	65,624 12 5	20 10 9	65,645 7 2	73 2 2	1,907 5 11

The balance of Miscellaneous Land Revenue remaining uncollected on 1st July 1876, viz., Rupees 7,164-5-0 includes a sum of Rupees 52-7-11, being the amount of certain items recommended by me to be written off in my Jamabandi report for Fasli 1284, (*vide* items Rupees 30-0-4 and Rupees 22-7-7 explained in paragraph 34 of the report for Fasli 1284) and sanctioned

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to be written off in the orders of Government communicated with Board's Proceedings of 9th November 1875 and 16th August 1876, Nos. 3,067 and 2,088, respectively. Of the sum of Rupees 52-7-11 the remission of which was sanctioned as stated above, Rupees 14-13-1 were collected during the interval that elapsed between the date of my recommendation and the date on which the sanction of Government was communicated to the Tahsildar, and there was left uncollected only Rupees 37-10-10. This amount is accordingly entered as the amount of sanctioned remission in the foregoing statement against the head "Miscellaneous."

23. The subjoined is a comparative statement of collections, current and arrears :—

Items.	Fasli 1285.			Fasli 1286.			Comparison.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.							
Permanently settled	258	5,166	5,424		484	484	— 4,940
Ryotwar	87,464	8,93,692	9,81,156	57,424	2,42,764	3,00,188	— 6,80,968
Miscellaneous	9,450	15,551	25,001	6,936	3,807	10,743	— 14,258
Total ...	97,172	9,14,409	10,11,581	64,360	2,47,055	3,11,415	— 7,00,166
Extra Revenue.							
Abkári and Miscellaneous	2,000	22,087	24,087	1,264	17,953	19,217	— 4,870
Stamps and do.	...	61,717	61,717	...	61,564	61,564	— 153
Total ...	2,000	83,804	85,804	1.264	79,517	80,781	— 5,023
Total of all Sources of Land and Extra Revenue	99,172	9,98,213	10,97,385	65,624	3,26,572	3,92,196	— 7,05,189

The heavy falling off in the collections of revenue has already been explained in paragraph 21.

24. The subjoined statement shows the particulars of the balance of Rupees 1,907-5-11, referred to in paragraph 22, under the usual heads of Recoverable, Doubtful and Irrecoverable:—

Items.	Balance on 1st December 1877.	Recoverable	Doubtful.	Irrecoverable.		
				Recommended for Remission in the last Jamabandi Report.	Now recommended for Remission.	Total.
	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.						
Permanently settled	...	...	...	...	...	...
Ryotwar	1,717 0 2	835 1 6	...	319 9 7	562 5 1	881 14 8
Miscellaneous	190 5 9	173 1 9	...	...	17 4 0	17 4 0
Total ...	1,907 5 11	1,008 3 3	...	319 9 7	579 9 1	899 2 8
Extra Revenue.						
Abkári and Miscellaneous	...	...	...	...	...	...
Stamps and do.	...	..	...	...	...	...
Total ...	...	...	..	...	...	...
Total of all Sources of Land and Extra Revenue	1,907 5 11	1,008 3 3	...	319 9 7	579 9 1	899 2 8

The recoverable balance of Ryotwar and Miscellaneous Revenue, viz., Rupees 1,008-3-3, consists of Rupees 274-8-4 in Erode, Rupees 646-3-7 in Dharapuram, and Rupees 87-7-4 in Caroor. The Tahsildars have been directed to collect these sums without further delay.

The necessity for remitting the sum of Rupees 319-9-7 entered against the head "Ryotwar" has been explained in my previous Jamabandi reports.

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The sum of Rupees 579-9-1 entered as irrecoverable under the two heads of Ryotwar and Miscellaneous consists of the following items :—

Items.	Appertaining to Fasli.	Amount. RS.	A.	P.
Arrears outstanding against certain ryots even after sale of their movable and immovable property	1284	392	3	3
	1285	167	9	9
Assessment due on land taken up for the site of the Assistant Superintendent's bungalow at Erode	1284	2	8	1
Sivajamah charged on a certain poramboke land cultivated without orders by a ryot in Peelamadu Village, Erode Taluq, who has left the village and whose whereabouts are unknown	1283	17	4	0
Total ...	...	579	9	1

I have the honor to request sanction to write off this amount (Rupees 579-9-1) in addition to the sum of Rupees 319-9-7 already recommended to be remitted in my previous settlement reports, but for which sanction has not yet been received.

25. The following statement shows the extent to which coercive process was employed in the collection of revenue in Fasli 1286 as compared with Fasli 1285 :—

Taluqs.	Process issued.		Defaulters whose property real or personal was attached.		Defaulters whose property real or personal was sold.		Property sold.					
							Real.		Personal.		Total.	
	Number of Ryots.	Amount of Arrears.	Number of	Amount of arrears due by	Number of	Amount of arrears due by	Estimated Value.	Value as per actual Sale.	Estimated Value.	Value as per actual Sale.	Estimated Value.	Value as per actual Sale.
		RS.		RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Erode	3,660	47,926	38	695	13	538	387	416	..	..	387	416
Dharapuram	4,240	28,011	10	66	..	..	..	..	..	..	..	..
Caroor	16,749	1,39,890	94	3,252	3	62	28	70	35	35	63	105
Total ..	24,649	2,15,827	142	4,013	16	600	415	486	35	35	450	521
In Fasli 1285 ..	18,026	1,29,408	169	4,101	15	545	33	233	44	55	77	289
Comparison ..	+6,623	+86,419	− 27	− 88	+ 1	+ 55	+382	+253	− 9	− 20	+373	+232

Coercive measures were adopted in 24,649 cases for the realization of Rupees 2,15,827, or 23 per cent. of the total demand on account of current and arrears of land revenue from all sources during the year under report, while in the previous year the number of instances was 18,026 for the realization of Rupees 1,29,408, or 12 per cent. of the current and arrear demand.

The variations, however, in the number of cases in which it was found necessary to actually *attach* the property of the defaulters or to *sell* it are very slight. The mere issue of process seems to have induced the defaulting ryots in several cases to pay up their kists.

26. The village and taluq accounts were examined in the course of settlement in a good many cases. The cultivation account had not been written up properly by a few of the Curnams. This defect was observable in all the taluqs. The second-crop cultivation was not noted in the cultivation account, and the information afforded by the Curnams regarding the cultivation of second crop at the Jamabandi was consequently unreliable. In one or two cases the Curnams had failed to write up their Adangal then and there, some Curnams having written up their Adangal accounts only just before the Jamabandi. In one case the register of durkhasts disposed of in the village was not kept at all, but the Curnam in this case was able to produce the durkhast memoranda with the Tahsildar's orders on them. In all cases in which imperfections or errors were discovered they were immediately pointed out to the Curnams who were at the same time required to rectify them and warned to guard against similar defects in future. The taluq accounts were found to be properly kept in all the taluqs.

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27. The extent of landed property possessed and acquired by public servants is exhibited in the annexed statement:—

Items.	Taluqs.	Number of Public Servants.	Extent.	Assessment.
			ACRES.	RS.
Lands held at the close of Fasli 1285.	Erode	19	13,875	4,395
	Dharapuram ..	14	259	678
	Caroor	12	721	796
	Total ...	45	14,855	5,869
Deduct lands given up or otherwise lost during Fasli 1286	Erode	2	55	330
	Dharapuram ...	...	35	37
	Caroor	...	...	...
	Total ...	2	90	367
Remainder		43	14,765	5,502
Add lands acquired by old servants and those owned by servants newly entertained during Fasli 1286.	Erode	1	23	88
	Dharapuram ...	...	22	143
	Caroor	2	60	188
	Total ...	3	105	419
	Grand Total ...	46	14,870	5,921

The new acquisitions in Fasli 1286 noted above were all made in this district and they are explained belo w :—

Erode, 23 Acres.

	Acres.
Possessed by Appanier, 6th Gumastah, Erode Taluq, transferred from Collector's office	15
Obtained on durkhast by Sooba Row, 3rd-class Revenue Inspector, Erode Taluq	8
Total ...	23

Dharapuram, 22 Acres.

	Acres.
Purchased by C. Venkataramaniah, Tahsildar of Dharapuram	2
Obtained as a gift from his Aunt by Venkataramaniah, 3rd Gumastah, Dharapuram...	6
Possessed by M. R. Lutchmaniah, Taluq Sheristadar, Dharapuram, transferred from Oodoomalpettah Taluq... ...	1
Purchased by Kistna Row, 5th Gumastah, Dharapuram Taluq, through his brother...	1
Possessed by Baboo Row, Gumastah, Kongiem, Deputy Tahsildar's Office, transferred from Perindorai	12
Total ...	22

No 1 ands were newly acquired during the year under report by any of the servants employed in the Caroor Taluq or in my office.

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28. The subjoined statement shows the principal sources of irrigation in the Sub-division, the irrigable area, and the extent of cultivation under them, together with the assessment and the actual revenue derived therefrom :—

Taluqs.	Irrigation Works.	Ayacut after deducting Inam.		Cultivation.		
		Extent.	Assessment.	Extent.	Assessment.	Actual Revenue derived excluding Jodigai on Inam.
		ACRES.	RS.	ACRES.	RS.	RS.
Erode	Tanks	1,499	9,540	968	6,843	3,012
	Noyel River	141	631	118	547	253
	Nullar River	127	493	90	356	152
	The Calingaroyen channel from the Bhowany River	7,999	67,522	7,985	66,956	36,[illegible]
Dharapuram	Channels branching from the Amravatty	6,557	61,008	6,499	60,628	48,106
	Tanks	367	1,725	297	1,410	861
Caroor	Channels branching from the Amravatty.	9,178	55,669	7,640	47,945	22,419
	Do. from the Cauvery	4,272	33,514	4,138	32,820	32,749
	Jungle streams	554	2,362	551	2,323	765
	Tanks	832	4,053	629	3,129	2,819

It will be observed that there is an increase in the Ayacut shown under the Nullar river and the Calingaroyen channel in Erode, the Amravatty channels in Dharapuram and the Cauvery channels in Caroor. Again, while there is an increase shown in the Ayacut extent, a decrease is shown in the Ayacut assessment and *vice versâ*. These increases and decreases in the Ayacut extent and assessment the Tahsildars concerned have been called on to explain. The increase otherwise observable in the Ayacut assessment in the above statement is due to an increase in the corresponding extent.

29. No ruined tanks were given over for local repair during the year.

30. Neither was any land granted during the year under report for the purpose of private or public topes.

31. Before concluding this report I have to remark that a few discrepancies which, however, are generally very slight, are observable between the statements in this report and those forwarded with my letters, dated 3rd and 16th July and 1st August 1877, Nos 259, 277 and 297, respectively, in regard to the ryots' holdings, remissions, second-crop assessment, water-tax and land revenue miscellaneous items. These discrepancies need no further explanation than that the present statements are more accurate, having been prepared after further and more thorough scrutiny of the village and other accounts than it was possible to make at the time when the previous statements had to be, and were, submitted.

ERODE,
8th December 1877.

(Signed) G. McWATTERS.

Exd. W. J. Lewis and W. H. French.

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SETTLEMENT REPORT

OF

NILGIRIS.

I have the honor to submit a report on the Revenue Settlement of the Nilgiri District for Fasli 1286 (1876-77) accompanied by the prescribed statements.

2. Territorial Changes.—On the 1st April 1877, by G.O., No. 601, of 8th March 1877, Judicial Department, three amshoms of the Wynaad Taluq were annexed to the Nilgiri jurisdiction. The amshoms are those of Cherangode, Numbalacode, and Munnanad.

3. Villages and Stations at which the Settlement was made.—With the exception of the Wynaad amshoms, which were settled by the Deputy Collector of Wynaad before the transfer, the settlement of the Nilgiris was conducted by me. The following statement furnishes the names of the stations and dates at which the Settlement was made:—

Names of Officers.	Villages.	Places where Settlement was made.	Places where Puttas were distributed.	Date of Settlement.
A. McCallum Webster, Esq., Acting Commissioner, Nilgris.	Mekanad and Koondahs.	Devashola.	Devashola.	12th May 1877.
	Parunganad and Kombays.	Kotagherry.	Kotagherry.	16th May 1877.
	Todanad, Boothenuthum, Sembanuthum, and Seegur	Ootacamund.	Ootacamund.	20th June 1877.
Deputy Collector of Wynaad.	Munnanad, Cherangode, and Numbalacode ..	Do.	Do.	February 1877.

4. Number and Tenure of Villages.—The annexed statement gives the number and tenure of villages during the year:—

Items.		Number of Villages.	Number of Hamlets.
Ryotwar, cultivated ..	Nilgiris	17	401
	South-East Wynaad.	3	7
	Deserted	..	..
	Shrotriem and Jaghire.	..	..
	Poliput	..	..
Total for 1286 ..	Nilgiris	17	401
	South-East Wynaad ..	3	7
		20	408
Total for Fasli 1285..	Nilgiris	17	401
	Increase ..	3	7

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The increase in the number of villages and hamlets is due to the annexation alluded to in paragraph 2.

5. A tabular statement is added to exhibit the distribution of puttas in comparison with the previous fasli:—

Faslis.	Total Number of Puttas for Land Revenue and Miscellaneous.	PUTTAS NOT RENEWED.			Renewed or Fresh Puttas issued.	Percentage of Column 6 on Column 2.
		Puttas which remained altogether unaltered.	Puttas modified by additional entries.	Total.		
1	2	3	4	5	6	7
1285 ..	4,108	1,652	..	1,652	2,456	59·77
1286 ..						
Nilgiris	4,159	3,958	.	3,958	201	4·83
South-East Wynaad.	785	454	234	688	97	12·36
Total ..	4,944	4,412	234	4,646	298	..
Increase ..	836	2,760	234	2,994	..	..
Decrease ..	..	..	..	..	2,158	..

Of the 298 fresh puttas issued during the year, 141 were for transfers duly vouched, for 20 were issued for land previously paying a grazing tax, but brought under cultivation for the first time during the year. The heirs of deceased ryots obtained 28 new puttas. At Seegur 8 new puttas were granted for land taken up on durkhast. The Koorumbers received 4 new puttas for land granted them as compensation under Board's Proceedings, No. 4,627, of 10th July 1874, and the same people, inhabiting the slopes beyond Kotagherry, obtained renewal of 10 puttas granted under sanction of Proceedings of the Board of Revenue, No. 898, of 4th June 1872; 97 new puttas were also given in South-East Wynaad, the particulars of which are not available in this office.

6. RAINFALL.—The rainfall of the year is shown in the following statement. The average fall for the district during the fasli is 41·69 inches, and the number of rainy days 85 against a fall of 44·99 in the preceding fasli. The heaviest fall in a single day occurred at Gudalur on the 23rd June last when 7 inches were guaged:—

Rainfall.

Months.	OOTACAMUND.		COONOOR.		KAITY.		KODUNAD.		MAILKONDAH.		WELLINGTON.		GUDALUR.	
	Rainfall.	No. of Rainy Days.	Rainfall.	No. of Rainy Days.	Rainfall.	No. of Rainy Days.	Rainfall.	No. of Rainy Days.	Rainfall.	No. of Rainy Days.	Rainfall.	No. of Rainy Days.	Rainfall.	No. of Rainy Days.
July 1876 ..	6·81	17	3·95	17	3·78	10	2·51	9	6·70	14	3·15	13	..	..
August " ..	3·99	14	3·35	11	4·53	6	4·93	11	4·80	10	3·10	5	..	..
September " ..	1·50	6	5·05	13	2·71	7	6·32	7	1·85	7	3·02	6	..	..
October " ..	1·66	8	14·05	11	3·55	8	3·38	8	11·55	15	5·81	6	..	..
November " ..	0·26	2	8·95	10	1·85	3	2·99	8	4·05	12	1·79	6	..	..
December " ..	0·11	1	1·90	4	1·22	3	0·47	1	5·20	5	1·47	4	..	..
January 1877 ..	..	..	..	..	..	..	..	..	..	..	0·15	1	..	..
February " ..	0·36	2	1·65	4	0·20	1	0·65	2	0·50	2	0·27	2	..	..
March " ..	2·56	5	5·80	9	1·49	10	5·11	7	4·15	5	7·36	11	..	..
April " ..	2·88	9	4·65	11	2·96	11	..	..	..	..	3·09	10	3·05	10
May " ..	7·15	15	2·70	11	4·75	10	5·27	12	3·90	8	2·47	10	1·65	6
June " ..	8·48	17	2·60	12	4·81	16	3·88	15	8·15	18	3·39	15	36·45	24
	35·76	96	54·65	113	38·85	85	35·51	80	50·85	96	35·07	89	41·15	40

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7. **Season and Sanitary State of the District.**—Owing to a deficient rainfall the season was most unfavorable for agricultural operations. Both monsoons failed. The localities, especially unfortunate, were the Orange Valley, the northern slopes, and the lands on the Mysore plateau, and in these places scarcely any crop was harvested. In the rest of the district the outturn was about one-fourth of the average. Three sowings of seed-grain were made on the same land, in some places the earlier sowings having perished from want of moisture. On the 10th of May an advance of Rupees 179-8-0 was made to 14 ryots of Musnagadi, and again on the 28th June a further advance of Rupees 170-12-0 was made to the same people, owing to the failure of the previous sowing. These advances were made at the rate of one rupee per acre, and are repayable in three annual instalments under written engagements as ordinary land revenue. The season was equally unfavorable for special products, such as tea, coffee, and cinchona. The young planting on most estates was a total failure as the rains were not sufficiently prolonged at any time to establish the seedlings. The coffee blossom appeared late and the continuous drought at crop-time was accompanied with leaf disease. Leaf disease is said to have done considerable damage on many estates.

Tea cultivation did not fair better; the deficient rainfall brought out fewer flushes, and estimates were accordingly not realized. Cinchona also suffered from this cause. Owing to the dry weather the bark did not lift readily and failed to renew easily.

8. **Birth and Death Statistics.**—The total statistics are supplied in a statement that accompanies this report. The number of births was 1,188 against 1,130 in 1285; of this number 647 were males and 541 females against 622 and 508, respectively, in the previous year.

The deaths registered during the fasli aggregated 2,350 against 1,213 in the previous year. Of this number 1,357 were males and 993 were females. The heavy mortality is to be attributed to an outbreak of cholera, from which disease there were 476 deaths, and to the famine; and heavy as the death rate is, it is doubtful whether all the mortality that occurred was duly registered. 988 deaths occurred from fever against 701 in 1285. It is to be remarked with reference to the comparison given above that the returns for the last three months of the fasli embrace South-East Wynaad with its population of 25,030.

9. **Cattle.**—To the unfavorable character of the season and the deficiency of grazing must be attributed the heavy mortality among cattle and sheep. The annexed table shows the loss of cattle in comparison with that for 1285:—

——	1285.	1286.
Bullocks	1,218	1,347
Cows	938	2,060
She Buffaloes	753	1,751
Sheeps	10	77

Cattle Disease.—During the fasli cattle disease broke out in thirteen different localities. The herds affected numbered 3,766 head; the number of animals attacked was 1,996 and the number that died was 1,457 against 37 from this cause in the previous year. In every case segregation is reported to have been adopted, but even this simple preventive measure was found to have been seriously misunderstood. Instead of removing the healthy cattle from the spot where the outbreak occurred the practice has been to remove the affected animals. The special attention of the village officers has been called to this point and to the mode of treatment prescribed in Dr. Thacker's manual. The village headmen are, however, with one single exception illiterate and all are obstinately wedded to the do-nothing practice of their forefathers. It is only when a Revenue Inspector can go to the village that any real efforts to stamp out the disease can be made, and these generally are too late. In December last a virulent type of rinderpest appeared in the Ouchterlony valley. Dr. Adams then proceeding under the orders of Government to Wynaad visited the locality, and a very large percentage of the animals affected are reported to have died. Dr. Adams in his report observes that the disease was brought to the "Seaforth" estate by a herd of cattle recently imported from the low country and was communicated to the adjoining estates by the cattle having mixed when grazing. The precautionary and remedial measures adopted under Dr. Adam's advice were successful in arresting the further spread of the disease.

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10. DEDUCTIONS IN CONSEQUENCE OF TRANSFERS—

	Acres.	Assessment. RS.	A.	P.
Nilgiris.				
1. Deficiency on remeasurement as per Survey Register .	12	3	10	9
2. Land sold for arrears of Revenue in Todanad ..	11	4	12	5
3. Lands transferred from Iyen to Plantation	521	156	6	10
4. Land obtained by purchase or transfers	675	254	5	9
Total Nilgiris ..	1,219	419	3	9
Lands resigned South-East Wynaad.				
1. Wet land	45	109	2	1
2. Coffee land	175	350	15	7
3. Moden paddy	8	15	1	4
4. Raggy land	550	903	4	9
5. Punjah cultivation on Government land	289	144	4	3
South-East Wynaad.				
6. Land obtained by purchase or transfer	..	75	12	4
Total of South-East Wynaad ..	1,067	1,598	8	4
Grand Total ..	2,286	2,017	12	1

11. INCREASE IN THE RYOTS HOLDINGS.—There has been an increase in the holdings of the ryots due to the various causes specified in the following statement, aggregating 4,445 acres, with a revenue of Rupees 4,942-14-0:—

	Acres.	Assessment. RS.	A.	P.
1. Lands taken on durkast in the plains at Seegur and in the Ouchterlony valley	199	249	1	11
2. Lands given in compensation to the Koorumbers under Proceedings, Board of Revenue, No. 4,627, of 10th July 1874	40	11	3	8
3. Lands purchased under the Waste Land Rules and brought to account	1,325	993	4	0
4. Excess found on remeasurement as per Survey accounts	125	77	1	10
5. Lands obtained by purchase or transfer	675	254	5	9
6. Lands transferred from Iyen to Plantation ..	8	3	5	7
Total Nilgiris ..	2,372	1,588	6	9
Lands taken on Durkast.				
1. Wet land	62	157	11	1
2. Coffee land	908	1,766	15	0
3. Moden paddy land	9	16	15	3
4. Raggy land	706	1,160	10	11
5. Punjah cultivation on Government land	395	197	6	8
6. Land obtained by purchase or transfer	..	75	12	4
Total South-East Wynaad ..	2,080	3,375	7	3
Grand Total ..	4,452	4,963	14	0

12. ACTUAL CULTIVATION.—The actual cultivation is shown below in comparison with the previous year:—

		Acres.	Assessment. RS.
Fasli, 1285	.. ..	47,476	30,439
" 1286	Nilgiris	52,353	32,926
	South-East Wynaad	8,643	17,453
	Total ..	60,996	50,379
	Increase ..	13,520	19,939

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The increase in the extent of land brought under cultivation during the year must be attributed to the favorable circumstances under which the cultivation season opened. The rains of March and April tempted the ryots to plough and sow a large area; the subsequent deficient rainfall destroyed the promise of the early part of the season. Statistics of South-East Wynaad for the previous fasli have not been furnished to this office, and I am therefore unable to compare the increase or decrease of cultivation in that part of the district.

13. WASTE CHARGED AND REMITTED.—These particulars are given below:—

—	Waste charged.		Waste remitted.	
	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.
Dry { Waste land	26,102	13,402	..	..
Dry { Grazing land or Panchumhissa grass ..	2,593	841	..	..
Total ..	28,695	14,243	..	..
Wet	47	111	..	..
Total ..	28,742	14,354	..	..

The diminution in the extent of waste charged is due to the increase in cultivation alluded to in the previous paragraph compared with the grazing land charged in 1285; the statistics of 1286 show no appreciable diminution, and need not therefore be noticed.

14. REMISSIONS.—Particulars of remissions are given below:—

—	1285.	1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Remission on grazing land or Punchumhissa grass ..	654	632	..	22
2. Reduction of assessment in accordance with G.O., No. 1,656, of 22nd September 1871	4,855	3,132	..	1,723
3. Reduction of assessment as per G.O., No. 1,102, of 28th August 1874	26	713	687	..
4. Reduction of assessment as per G.O., No. 165, of 1st February 1874	3	3	..	..
5. Reduction of assessment as per G.O., No. 334, of 2nd March 1875	11	11	..	..
6. Teerwa Cummee	..	195	195	..
7. Cowle remission	467	467	..	..
8. Tarum Cummee as per G.O., No. 1,656, of 22nd September 1871	1,998	1,998	..	..
9. Reduction of assessment on account of the famine as per Board's Proceedings	..	1,978	1,978	..
Total ..	8,014	9,129	1,115	..

Item 2 is the reduction of assessment due to the order of 22nd September 1871 having retrospective effect. Item 8 differs from Item 2, inasmuch as the former is a fixed reduction in the assessment originally payable on grass land due to the operation of the order above quoted, while the latter represents the remission of assessment on forest lands occupied which are not liable to pay the assessment until the expiration of a specified time (five years). These remissions are being gradually reduced as the lands come under full assessment at the expiration of the five years. The increase shown in Item 3 is owing to a larger extent of land being taken up for tea cultivation on which cowle is allowed. Item 9 exhibits the temporary remissions proposed by me and sanctioned by the Board of Revenue to afford relief to the ryots of this district who suffered from the late distress. The first of the affected tracts is that known as the Orange

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Valley comprising some eighteen hamlets. The demand of the year amounted to Rupees 1,135-8-10, of which Rupees 285 were collected and carried to account in payment of a part of the first three kists of the year. The hamlets were most unfortuate. They had no crop for two years previously, and the winter sowing of 1876 also proved a complete failure. Full remission involving a refund in cash of the portion of the three kists already collected has been sanctioned. The cash refund has not yet been made. The distress also affected seven villages below the ghaut. The beriz for the year of these amounted to Rupees 287-15-1, of which 55 Rupees were collected in part of the first three kists. These villages obtained full remissions, and a refund in cash of Rupees 55 will have to be made. On the northern slopes twenty-six hamlets were affected by the drought. The winter sowing of 1876 was a complete failure in this locality also. A quarter crop was, however, obtained from the spring sowing of that year, and a remission of half the land revenue demand was sanctioned. The beriz is Rupees 1,356-4-10, of which Rupees 763 were collected.

15. PARTICULARS OF LAND REVENUE MISCELLANEOUS.—

—	1285.	1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Tax on trees	7	..	..	7
2. Land cultivated but not included in the Jummabundy.	693	3,798	3,105	..
3. Revenue fines	3	4	1	..
4. Quit-rents on Bungalows	4,644	4,614	..	30
5. Quit-rent paid by native squatters at Coonoor and Ootacamund.	417	417	..	..
6. Sale proceeds of waste land	3,500	7,572	4,072	..
7. Surplus collections	3	..	..	3
8. Savings and refunds	..	7	7	..
Total ..	9,267	16,412	7,145	..

Of the Rupees 3,798, the amount collected but not included in the Jummabundy, Rupees 2,871 were recovered at the last instalments of arrears due upon the Kartairy estates in accordance with G.O., No. 1,353, of 11th August 1871. The balance is made up of arrears on certain estates ascertained for the first time on final preparation of the certificates issued under G.O., No. 1,656, of 22nd September 1871.

	RS.	A.	P.
Welbeck for 1282, 1283 and 1284	300	14	6
Kodanad for 1282, 1283 and 1284	225	9	9
High land tea for 1283 and 1284	140	0	0

Waste lands realized at sale a sum of Rupees 7,572, or Rupees 4,072 in excess of the receipts in the previous fasli. The item is made up of two heavy payments as the third instalment of purchase money for land by Gangagee Row on 19th February 1874 and by Mr. Kay on 16th October 1873, and by a sum of Rupees 2,132 received from Mr. Teara for lands purchased for tea cultivation near Nediwattam on 22nd January 1877, and of a further sum of Rupees 982 paid by a Mr. Barclay for land purchased by him near Thoymullay. The following statement shows that twenty-four lots of waste land were sold during the year comprising an average of 1,399 acres. The sum realized by these sales was Rupees 6,236, of which Rupees 2,907-7-0 are payable for survey and demarcation:—

STATEMENT showing the particulars of Waste Land sold from 1st July 1876 to 30th June 1877.

Date of Sale.	No. of Lot sold.	Area sold. Acres.	Area sold. Decimals.	Amount of highest bid Survey charges inclusive. RS.	A.	P.	Amount of Survey Charges. RS.	A.	P.
18th September 1876	1	2	·95	14	0	0	9	13	7
27th November „	1	9	·05	91	0	0	20	5	11
22nd January 1877	4	1,212	·35	3,537	0	0	1,405	6	11
12th February „	4	17	·09	269	0	0	80	3	6
12th March „	6	75	·16	478	0	0	165	9	4
9th April „	2	35	·86	287	0	0	32	2	2
11th June „	5	27	·56	1,542	0	0	176	11	6
12th „ „	1	19	..	18	0	0	17	2	1
	24	1,399	·02	6,236	0	0	2,907	7	0

The other items in the statement call for no remark.

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16. Extent of Land cultivated with Special Products.—The following statement exhibits the acreage under cultivation of special products, such as tea, coffee, cinchona, potatoes, and of the ordinary native grains in comparison with the previous fasli:—

—	Fasli 1285.	Fasli 1286.	—	Fasli 1285.	Fasli 1286.
Tea	2,392	3,142	Potatoes	754	626
Coffee	12,593	13,618	Horse-gram	67	46
Cinchona	1,311	1,311	Mustard	355	322
Raggy	3,430	3,555	Vendium	144	65
Koraly	15,728	18,076	Opium	66	52
Samay	4,662	5,325	Vegetables	169	186
Wheat	3,199	2,666	Other crops	394	113
Barley	3,761	2,671			
Other food grains.. ..	588	572			
South-East Wynaad.					
Paddy	..	1,236			
Coffee	..	6,306			
Raggy	..	706			
Other crops..	..	395			

From the above it will be observed that there has been an increase of cultivation under Tea and Coffee, Koraly and Samay. In the two last-named products the cause of increase has already been adverted to in paragraph 12 and is attributed to the favorable character of the commencement of the cultivation season. The marked decline in the area cultivated with potatoes both in 1285 and 1286 is due to the prevalence of disease. The statistics for South-East Wynaad are given separately.

17. Coparative Abstract of Cultivation and Settlement.—

—	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry.. Nilgiris	79,902	46,020	81,048	47,168	1,146	1,148	..	..
Dry.. South-East Wynaad	6,420	12,453	7,416	14,182	996	1,729	..	..
Total ..	86,322	58,473	88,464	61,350	2,142	2,877	..	..
Wet.. Nilgiris	40	90	47	111	7	21	..	..
Wet.. South-East Wynaad	1,210	3,222	1,227	3,271	18	49	..	..
Total ..	1,250	3,312	1,274	3,382	25	70	..	..
Grand Total ..	87,572	61,785	89,738	64,732	2,167	2,947	..	..
Land-cess Nilgiris	..	2,485	..	2,536	..	51	..	..
Land-cess South-East Wynaad	..	934	..	1,033	..	99	..	..
Total ..	..	3,419	..	3,569	..	150	..	..
Grand Total ..	..	65,204	..	68,301	..	3,097	..	..
Deduct Remissions.								
Land-cess	..	3,419	..	3,569	..	150	..	..
Village Service Fund ..	..	162	..	162	..	..	..	..
Other remissions, Statement No. 4	..	8,014	..	9,129	..	1,115	..	..
Total ..	..	11,595	..	12,860	..	1,265	..	..
Remaining Beriz—								
Nilgiris	..	37,934	..	37,988	..	54	..	..
South-East Wynaad ..	..	15,675	..	17,453	..	1,778	..	..
Total ..	..	53,609	..	55,441	..	1,832	..	..
Add Miscellaneous Nigiris.	..	9,267	..	16,412	..	7,145	..	..
Total Demand ..	..	62,876	..	71,853	..	8,977	..	..

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The above is a comparative abstract of cultivation and settlement drawn up in Form A furnished with the Board's Circular Memorandum of 14th August 1866, No. 787. The figures show that there has been a net increase under all heads of Rupees 8,977 over the revenue of the previous fasli. Under Ryotwar alone the increase is Rupees 1,832, notwithstanding the exceptional remissions allowed for the famine. The increase under Miscellaneous Revenue has already been explained in paragraph 15.

18. The Land Revenue in comparison with the previous ten years.—The land revenue for the year is Rupees 55,440-4-6, of which Rupees 17,453 belongs to South-East Wynaad. The increase for the Nilgiris is small but gradual.

	RS.	A.	P.
Fasli 1276	24,664	14	5
„ 1277	27,109	4	0
„ 1278	29,573	12	5
„ 1279	29,478	13	7
„ 1280	29,845	10	2
„ 1281	24,750	1	11
„ 1282	22,112	6	5
„ 1283	23,790	15	8
„ 1284	32,493	13	10
„ 1285	37,934	5	11
Total ..	2,81,754	2	4
	28,175	2	2
Average 1286 including South-East Wynaad ..	55,440	4	6

19. Ayacut and Cultivation.—The ayacut and cultivation both for the Nilgiris and South-East Wynaad are as follows:—

—	Total Ayacut.		Deduct						Remainder under Cultivation.		
			Inam.		Government Waste and Putcut Waste remitted.		Total.				
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Actual Revenue after deducting Remission.
		RS.		RS.		RS.		RS.		RS.	RS.
Nilgiris	292	806	..	..	245	695	245	695	47	111	111
South-East Wynaad ..	1,227	3,271	..	..	..	..	..	..	1,227	3,271	3,271
Total ..	1,519	4,077	..	..	245	695	245	695	1,274	3,382	3,382

The information is in the form prescribed in Board's Circular Memorandum of 14th August 1866, No. 787, paragraph 4, column 5.

20. Sundry Sources of Revenue.—The revenue under Sundry Sources gives a total increase under all heads of Rupees 3,521.

—	1285.	1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkári Revenue	80,204	87,112	6,908	..
Miscellaneous	20,013	13,289	..	6,724
Total ..	1,00,217	1,00,401	184	..
Non-Judicial Stamps	7,696	11,399	3,703	..
Court Fee Stamps	12,525	11,772	..	753
Miscellaneous	51	438	387	..
Total ..	20,272	23,609	3,337	..
Grand Total ..	1,20,489	1,24,010	3,521	..

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The increase under Abkári is merely nominal, the revenue for 1285 representing eleven instalments only, while that for the current year gives the income of twelve months. There has been a considerable falling off in the item of Abkári Miscellaneous Revenue due to the diminution in the sale of Nilgiri brewed beer. The outturn of the year was 51,191⅛ gallons against 79,881 gallons in 1285.

Mr. Honeywell's brewery changed hands during the year; the present brewers are Messrs. Bill and Esoof Sait. Licenses for the sale of European liquor realized Rupees 1,350 against Rupees 1,018 in Fasli 1285.

21. Abstract showing the Revenue from both Land and Sundry Sources.—The following statement shows an increase of Rupees 28,173; the reason and particulars for the increase have already been explained:—

—	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	47,201	71,853	24,652	..
Sundry Sources	1,20,489	1,24,010	3,521	..
Total ..	1,67,690	1,95,863	28,173	..

22. Interest Account.—Rupees 120-8-2, being the interest on the purchase money for waste lands which is payable in annual instalments, was collected during the year. On Revenue arrears Rupees 1-11-10 were recovered.

23. Demand, Collection, and Balance of all sources of Revenue—

—		Demand for Fasli 1286.	Collections within the Fasli.			Balance due on the 30th June 1877.	Subsequent collections to 30th November 1877.	Balance.
			In this District.	In the Malabar District.	Total.			
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ryotwar.	Nilgiris ..	37,988	28,102	..	28,102	9,886	966	8,920
	South-East Wynaad ..	17,453	2,127	5,686	7,813	9,640	2,128	7,512
	Total ..	55,441	30,229	5,686	35,915	19,526	3,094	16,432
Miscellaneous.	Nilgiris only ..	16,412	15,151	..	15,151	1,261	874	357
	Total ..	71,853	45,380	5,686	51,066	20,787	3,968	16,819
Abkári Revenue (Miscellaneous)		1,00,401	1,00,401	..	..	..	..	..
Stamp Revenue		23,609	23,609	..	..	..	..	..
	Total ..	1,24,010	1,24,010	..	..	..	..	..
	Grand Total ..	1,95,863	1,69,390	5,686	51,066	20,787	3,968	16,819

The uncollected arrears on the 30th November amount to a considerable sum, viz., Rs. 8,920 for the Nilgiris and Rupees 7,512 for South-East Wynaad. The former has arisen through the distressed circumstances of the ryots whom I did not wish to press. If time is allowed the ryots will gradually be able to discharge their obligations. Process has been issued in some cases and has resulted in recovery of arrears without undue pressure on the defaulters concerned.

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In the case of South-East Wynaad the entire demand has been shown in my accounts, and credit for collections in Malabar has been allowed, an arrangement sanctioned in Miscellaneous Proceedings of the Board of Revenue, No. 6,754, of 9th May 1877. The arrears in this part of the district are considerable. The puttas for the European Coffee Estate were received from the Deputy Collector of Manantoddy so late that they could not be distributed before the end of the fasli, while with few exceptions the demand for the coffee tax was disputed on the ground that the arrears quoted were incorrect and other reasons were alleged which necessitated local inquiry and inspection. The result is that the collections are very backward. Every effort will be made to recover the arrears as soon as possible.

The revenue from stamps shown in the above statement includes the receipts from this source in South-East Wynaad for three months only.

The Abkári revenue of South-East Wynaad is not shown at all in my accounts.

24. Demand, Collection, and Balance of Arrears.—Rupees 237 are certain arrears due by Kotars whose petition for a remission of the claim has but recently been rejected. The demand will at once be enforced. Claims against two planters, amounting to Rupees 390, have been held in abeyance pending the preparation of certificates granted under G.O., No. 1,656, of 22nd September 1871. The other items are insignificant.

—	Arrears at beginning of Fasli.	Collections within this Fasli.			Balance, 30th June 1877.	Subsequent collections.	Balance.
		Collections.	Remissions.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ryotwar	7,708	6,869	..	6,869	839	2	837
Miscellaneous	1,317	1,282	..	1,282	35	6	29
Total ..	9,025	8,151	..	8,151	874	8	866
Abkári Revenue ..	..	..	..	..	..	..	..
Stamp Revenue	..	..	..	..	..	..	..
Total ..	9,025	8,151	..	8,151	874	8	866

Considering the character of the season there is no reason to think that there has been laxity in the collection of these arrears. The establishment has been fairly active in this respect. Rupees 94 are proposed as remission which will be noticed further on.

25. A Comparative Abstract of Collections is appended—

—	Last Fasli			Current Fasli.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue	413	30,306	30,719	6,869	*35,915	42,784	12,065	..
Miscellaneous	238	7,959	8,197	1,282	15,151	16,433	8,236	..
Total ..	651	38,265	38,916	8,151	51,066	59,217	20,301	..
Abkári Revenue	..	1,00,217	1,00,217	..	1,00,401	1,00,401	184	..
Stamp Revenue	..	20,272	20,272	..	23,609	23,609	3,337	..
Total ..	..	1,20,489	1,20,489	..	1,24,010	1,24,010	3,521	..
Grand Total ..	651	1,58,754	1,59,405	8,151	1,75,076	1,83,227	23,822	..

26. Demand, Collection, and Balance under Land Revenue.—The demand, collection and balance under land revenue alone are as under—

* Includes Rupees 5,686 collections in the Malabar District.

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—	Demand for Fasli 1286.	Collections within the Fasli.			Balance, 30th June 1877.	Subsequent collections to 30th Nov.	Balance.
		In this District.	In Malabar District.	Total.			
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ryotwar.							
Lands held by the Badagas and other Hill tribes.	18,544	9,450	..	9,450	9,094	829	8,265
South-East Wynaad Natives.	6,818	389	5,686	6,075	743	618	130
Lands held by Europeans for Tea, Coffee, and Cinchona and other agricultural purposes.	19,444	18,652	..	18,652	792	137	655
South-East Wynaad ..	10,635	1,738	..	1,738	8,897	1,515	7,382
Total ..	55,441	30,229	5,686	35,915	19,526	3,094	16,432
Miscellaneous.							
Sale of waste lands ..	7,572	7,572	..	7,572	..	..	..
Quit-rent of buildings ..	4,614	3,693	..	3,693	921	791	130
Quit-rent on Native holdings.	417	77	..	77	340	83	257
Land cultivated but not included in the Jamabandi.	3,798	3,798	..	3,798	..	..	..
Revenue fines	4	4	..	4	..	..	..
Tax on trees	7	7	..	7	..	..	..
Total ..	16,412	15,151	..	15,151	1,261	874	387
Grand Total ..	71,853	45,380	5,686	51,066	20,787	3,968	16,819

The outstandings shown in this statement have been explained in detail in other parts of this report.

27. Remissions recommended to be written off.—The amount now recommended for remission is 94 Rupees, of which Rupees 89 was recommended in 1285 to be written off the accounts, but as no orders have yet been received upon the report of that fasli, I have included it in the remissions for the year under report.

—	Recommended for remission in the Settlement Reports for Faslis 1284 and 1285.	Now recommended for remission.	Total.
	RS.	RS.	RS.
Due from deceased ryots	..	..	..
Do. absconded ryots	..	..	..
Do. pauper ryots	..	..	..
Lands sold for arrears of revenue and purchased on behalf of Government.	89	5	94
Total ..	89	5	94

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28. IRRECOVERABLE ARREARS STRUCK OFF THE ACCOUNTS.—No irrecoverable arrears were struck off the accounts during the year.

29. COERCIVE PROCESS.—The number of defaulters against whom process was issued was forty-eight for arrears amounting to Rupees 157. The number whose property was attached was nine for Rupees 23 due. In seven cases sales took place and realized 19 for property valued at 27 Rupees.

30. CHARGES.—The following table exhibits the charges of the Revenue Department in comparison with similar items for the previous year:—

——	Last fasli.	Current fasli.	Increase.	Decrease.
REFUND OF REVENUE.	RS.	RS	RS.	RS.
Salary and Expenses.				
Commissioner and Assistant Commissioner	14,165	14,578	413	..
Tentage and house-rent	1,974	1,971	..	3
Huzur and Taluq Establishments ..	11,914	12,344	430	..
Saderward	63	77	14	..
Contingent charges	1,051	1,298	247	..
Miscellaneous..	905	1,066	161	..
Total ..	30,072	31,334	1,265	3
Abkári charges	99	49	..	50
Stamp discount and contingencies ..	393	484	91	..
Total ..	30,564	31,867	1,356	53

The increase in the salaries of the Commissioner and the Assistant Commissioner is due to the debit in the Revenue Budget of the full amount of the Assistant Commissioner's deputation allowance in accordance with instructions from the Accountant-General. The increase in the Huzur Establishment is due to the debit of the South-East Wynaad establishment for three months against this district and to the grant of famine batta to servants drawing less than 16 Rupees per mensem. The increase in contingent charges are due to the weekly famine telegrams despatched by this office to Government.

31. EXAMINATION OF THE VILLAGE ACCOUNTS.—I examined some of the village accounts at Jamabandi. They were fairly well kept. The old registers are however but of little use as it is next to impossible for an outsider to identify the lands, the areas being so very inaccurate.

32. A statement is subjoined showing the extent of land acquired during the year by public servants employed in the district:—

——	In this District.		In other Districts.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.
C. Vencataramaniah, Acting 2nd Clerk	8·14	2 10 11	..	..	8·14	2 10 11
P. Naranier, 1st-class Revenue Inspector ..	..	......	7·22	76 15 5	7·22	76 15 5

33. QUINQUENNIAL RETURNS.—The returns A to F are forwarded as directed in Board's Circular Memorandum, No. 120, of 22nd January 1872.

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34. *Statement A showing the number of Villages and Hamlets*—

—	Fasli 1281.	Fasli 1286. Inhabited.	Fasli 1286. Uninhabited.	Fasli 1286. Total.	Increase.
Extent in square miles	749	..	..	..	..
Acreage according to the Village Ayacut accounts	307,299	..	..	320,140	12,841
Villages	17	20	..	20	3
Hamlets	397	408	..	408	11

The three additional villages are the amshoms of Cherangode, Munnanad, and Nambalacode in South-East Wynaad. The increase in acreage is due to the addition of the Ouchterlony Valley and of South-East Wynaad; the addition however is of occupied land the entire acreage not being ascertainable. The new hamlets (or deshoms) included are Nellialum, Nellacottah, Yeroomotoo, Seeroomooly, Pandum, Devala, Gudalur, Mayoor.

35. *Statement B showing the Circar Ayacut and Cultivation*—

—	Fasli 1281.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Circar ayacut ..	78,208	43,400	105,068	74,182	26,860	30,782	..	..
Inam	1,612	848	1,612	848	..	..	..	..
Freehold ..	40	14	40	14	..	..	..	..

The following are the particulars of increase:—

		RS.
South-East Wynaad	8,643	17,452
Ouchterlony Valley	4,031	8,062
Increase by Survey	14,186	5,268

36. *Statement C showing the different Sources of Irrigation.*—With the exception of a jungle stream in the Boothenuthum village there are no sources of irrigation in this district.

37. *Statement D shows the Houses and Population.*—The statistics are those of the census of 1871. The third column of this statement is left blank as required in paragraph 3 of Board's Circular Memorandum, No. 120, of 22nd January 1872.

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No. D.

QUINQUENNIAL STATEMENT showing the Houses and Population.

Taluqs.	Houses.				Hindus.			Mussalmans.			Christians.			Total.			Particulars of Total.	
	Storied or Terraced.	Tiled.	Thatched.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Agricultural.	Non-agricultural.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Nilgiris	..	..	..	13,922	25,961	21,783	47,744	1,206	826	2,032	1,407	833	2,240	28,574	23,442	52,016	..	..
2. South-East Wynaad.	..	..	..	1,692	..	..	25,624	..	..	533	..	..	237	..	..	26,394	..	..

38. *Statement E showing the number of Ryots' Puttas, &c.*—

—	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Ryots—Poyasaries or under-tenants.	{ 3,810 5,153	4,680 14,087	870 8,934	.. ..
Total ..	8,963	18,767	9,804	..
Single	2,345	4,302	1,957	..
Joint	899	1,139	240	..
Total ..	3,244	5,441	2,197	..

The increase is due to the annexation of the Ouchterlony Valley and South-East Wynaad. The number of ploughs and cattle are given below :—

—	Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Ploughs	2,312	3,496	1,184	..
Cattle. Tilling cattle ..	4,821	10,156	5,335	..
Cattle. Cows	6,547	11,798	5,251	..
Cattle. She buffaloes ..	6,216	10,256	4,040	..
Cattle. Sheep	1,670	1,583	..	87

The increase is also due to the transfer of South-East Wynaad to this district.

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39. *Statement F showing the Rent-roll—*

—		Fasli 1281.	Fasli 1286.	Increase.	Decrease.
Single.	Puttas .. .. No.	2,043	4,302	2,259	..
	Assessment .. Rs.	15,040	43,832	28,792	..
Joint.	Puttas .. .. No.	882	1,139	257	..
	Assessment .. Rs.	9,872	14,173	4,301	..
Total.	Puttas .. .. No.	2,925	5,441	2,516	..
	Assessment .. Rs.	24,912	58,005	33,093	..

The increase in the number of puttas is due to the survey of Mekanad, the annexation of the Ouchterlony Valley and of South-East Wynaad.

40. CONDUCT OF SUBORDINATE OFFICERS.—Mr. Davis, the Sheristadar and Manager of my office, has a minute knowledge of the district and has been of great assistance to me. He is a capital office man but has a most difficult task as the office is much underhanded and many of the men are not as efficient as they should be.

S. Ramasawmy Iyer, Head Clerk in my office, has worked very well during the year.

The Deputy Tahsildars of Gudalur and Coonoor are not first-rate men, but probably as good as we can get, for good men will not come to the Hills or Wynaad if they have the slightest chance of bettering themselves in the plains.

41. WORKING OF THE RULES FOR THE SALE OF WASTE LANDS ON THE NILGIRIS.—During the year eight sales of land by public auction against four in the previous year took place. The extent taken up is 1399·02 acres against 575 in Fasli 1285. The land applied for during the year was estimated to be 5,230 acres. The extent sold was therefore 27· per cent. of the extent applied for. The sum realized by these sales was Rupees 6,236, of which Rupees 2,907-7-0 were paid for demarcation and survey. The amount realized gives an average selling price per acre of Rupees 4-7-3, including the cost of survey and demarcation.

I fully concur with my predecessor's remarks in the last Jamabandi report as to the unsatisfactory working of the Waste Land Rules. Many of the competitors at the auctions have never even seen the land, and bid on the strength that the land would not be applied for unless it was worth the trouble of cultivation. They therefore bid in the hope of outbidding the applicant and making a profit by the subsequent sale to him of the land.

42. STATEMENT SHOWING THE DEMAND, COLLECTION, AND BALANCE OF LAND-CESS UNDER ACT IV OF 1871.—This information is given below. The outstanding is due to the land revenue left uncollected during the year for reasons previously given :—

—		Arrears.	Current.	Total.
		RS.	RS.	RS.
Demand		548	3,632	4,180
Collection.	In Nilgiri District	492	2,088	2,580
	In Malabar District	..	303	303
	Remission	2	..	2
Total ..		494	2,391	2,885
Balance, 30th June 1877		54	1,241	1,295
Subsequent collections up to 30th November 1877.. ..		..	114	114
		54	1,127	1,181

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Sanction to write off Rupees 2 is requested.

43. Examination of Sub-Treasuries.—One examination of the Sub-Treasury of Coonoor took place during the fasli year; the accounts were found to be correct.

Ootacamund,
27th December 1877.

(Signed) A. McC. WEBSTER,
Acting Commissioner.

Exd. A. Grubert and W. J. Lewis.

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SETTLEMENT REPORT

OF

SALEM.

I HAVE the honor to submit my report on the Revenue Settlement of this district for Fasli 1286 (1876-77) together with the prescribed statements.

2. The Jamabandi was commenced in May and ended in June. I conducted the Jamabandi of the Ahtur Taluq. The Sub-Collector, Mr. Wilkinson, settled Kistnagiri, and the Head Assistant Collector, Mr. LeFanu, the Oossoor and Uttengiri Taluqs. The Tripatore Taluq and the Shevaroy Hills of the Salem Taluq were settled by Mr. F. J. Dawes, the Temporary Deputy Collector, and the Special Deputy Collector, Rajagopala Charriar, settled the Salem and Darampury Taluqs, while the General Deputy Collector conducted the settlement of the two taluqs (Namkul and Trichengode) forming his division.

3. Statement No. 1 gives particulars of officers by whom and the places where the Jamabandi was conducted, as well as the period occupied, together with details as to the number of villages and the puttas distributed in each taluq.

4. NUMBER AND TENURE OF VILLAGES.—There was no change either in the number or tenure of villages as compared with the previous fasli.

5. PUTTAS.—The total number distributed in the fasli amounted to 188,809 or 17,731 less than in the previous fasli. The decrease is due to the fact that in the previous faslis, the puttas granted on account of the miscellaneous sources of revenue were included, while in the fasli under report such puttas were excluded. Deducting the number of these puttas (18,773) in Fasli 1285, there is a real increase of 1,042 puttas in Fasli 1286, which calls for no remark.

6. Looking to the details of puttas, there is a decrease under the heads "fresh puttas issued" and "puttas remaining unaltered," while there is an increase under the head "puttas modified." The diminution in the number of fresh puttas was due to the decrease in the lands taken on durkhast or transferred by sale, &c. The large increase in "puttas modified" and a similar decrease in "puttas unaltered" is attributable to the extensive remissions granted in the fasli owing to failure of crops.

7. SEASON.—The season could not have been more unfavorable for both dry and wet cultivation. The outturn was below one-fourth. The rains of the south-west monsoon were very scanty and unseasonable, while the north-east monsoon completely failed. Scarcity of fodder was much felt. Water failed everywhere; and it was a disastrous year for man and beast. The following is an abstract of the average rainfall in the district from April 1876 to March 1877:—

	Inches.	Tenths.		Inches.	Tenths.
April 1876	0	$4\frac{5}{8}$	October 1876	1	$2\frac{3}{16}$
May „	3	$9\frac{3}{16}$	November „	0	$7\frac{1}{2}$
June „	1	$8\frac{1}{3}$	December „	0	1
July „	2	$7\frac{3}{12}$	January 1877	0	0
August „	3	$1\frac{2}{3}$	February „	0	0
September „	3	$8\frac{5}{12}$	March „	1	$3\frac{3}{16}$
	16	$0\frac{29}{144}$		3	$3\frac{5}{8}$
				19	$5\frac{3}{16}$

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8. Grain Prices.—The annexed statement shows the average prices of the principal food-grains in Fasli 1286 in comparison with those in the two previous faslis:—

Grains.	Fasli 1284.	Fasli 1285.	Fasli 1286.	Average of Faslis 1284 and 1285.	Percentage of Increase.
Paddy, 1st sort	161	176	328	169	94
Do. 2nd „	139	159	289	149	94
Cholum	191	218	581	205	183·5
Cumboo	138	172	419	155	170
Horse-gram	205	202	443	203	118
Raggy	144	182	388	163	139
Varagoo	118	123	202	121	67·

The rise in all grains has been *unprecedented* during this year of famine. As compared with the average prices of the previous two years, the prices were double or more in all grains excepting varagoo in which the rise was only 67 per cent. In cholum and cumboo the rise amounted to 183 and 170 per cent. respectively.

9. Commutation Prices.—The prices of all grains were above the commutation prices, which were 91-10-8 for the northern or upland taluqs, and 100 for the southern or lowland taluqs.

10. Wages of Labor.—Wages were, of course, sensibly affected by the famine, and consequent rise in prices of the dry grains; the ordinary wage was quite insufficient to procure subsistence. Large numbers came upon State relief works, and there was a general enhancement in the rates of wages, excepting those of skilled labor, which were not meterially affected.

11. Health and Condition of People.—The famine had a marked effect, especially in the middle of the fasli, on the health and condition of even the comparatively well-to-do; but the lower classes, especially the small Puttadars, suffered severely; and large numbers found their way at last, when they could hold out no longer, to the Government relief works and camps. Mortality increased, and in June the highest number in the fasli was attained. Fever, small-pox, bowel-complants also prevailed; the particulars of deaths are given below:—

Cholera	45,162
Fever	23,869
Small-pox	1,944
Bowel-complaints	2,664
And other causes..	23,233

Cholera and fever medicines were freely distributed.

12. Cattle.—Cattle suffered severely from want of fodder and scarcity of water; large numbers perished; the mortality is estimated at 16 per cent. Of the diseases common to cattle, Vekkai was most prevalent.

13. Revenue Settlement.—The operations of Revenue Settlement were very limited in the fasli under report. The work, which was confined to redemarcation of fields and the fixing of Mitta boundaries in parts of the district, came to a stand-still on the appearance of distress; and since then the subordinates of the department have been employed on famine relief duty.

14. Ryots' Holdings.—The area under occupation at the commencement of the fasli was 1,224,478 acres, assessed at Rupees 18,05,394; of this 51,450 acres, bearing an assessment of Rupees 63,319, were surrendered or transferred to others, and lands to the extent of 56,833 acres, assessed at Rupees 69,514, were newly taken up, resulting in a net increase of 5,383 acres with an assessment of Rupees 6,195, and raising the total holdings to 1,229,861 acres, assessed at Rupees 18,11,589. The increase is due to the gradual extension of the agricultural operations which takes place year after year.

15. Actual Cultivation.—The area actually cultivated during the fasli amounted to 1,099,078 acres, bearing an assessment of Rupees 16,09,901, showing a decrease of 36,585 acres with an assessment of Rupees 63,877 as compared with the preceding year. The decrease is attributable to the famine.

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16. Waste.—The area left waste amounted to 130,783 acres, bearing an assessment of Rupees 2,01,688, of which acres 19,490, assessed at Rupees 90,440 (being entirely wet), were remitted on account of deficiency of water.

17. Waste Charged.—The waste charged under wet was acres 4,758, assessed at Rs. 23,274, while that under dry was acres 106,535, paying a revenue of Rupees 87,974; the latter however was not wholly charged. It was dealt with in accordance with Board's Proceedings, No. 941, dated 1st March 1877, under which all mamool or usual waste was charged, while on the rest a percentage of assessment was remitted.

18. Final Settlement.—The annexed statement compares the cultivation and settlement of revenue of the fasli under report with those of the previous fasli :—

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Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Dry	1,128,613	12,74,955	1,133,873	12,80,608	5,260	5,653	..	..
Wet	87,461	4,93,386	76,498	4,40,541	..	..	10,963	52,845
Total ..	1,216,074	17,68,341	1,210,371	17,21,149	..	..	5,703	47,192
Water-tax	..	5,279	..	3,170	..	..	..	2,109
Land-cess	..	1,72,170	..	1,68,098	..	..	..	4,072
Village Service-cess	..	1,25,099	..	1,24,956	..	..	..	143
Total ..	..	20,70,889	..	20,17,373	..	..	..	53,516
Deduct.								
Road-cess	..	1,72,170	..	1,68,098	..	..	..	4,072
Village Service-cess	..	1,25,099	..	1,24,956	..	..	..	143
Contribution for Village Establishment.	..	1,06,901	..	89,641	..	..	..	17,260
Other remissions particularized in Statement No. 4.	..	25,057	..	3,88,515	..	3,63,458	..	..
Total ..	..	4,29,227	..	7,71,210	..	3,41,983	..	..
Remaining Beriz	..	16,41,662	..	12,46,163	..	..	..	3,95,499
Add Miscellaneous as per No. 5 ..	..	98,117	..	84,186	..	..	..	13,931
Total ..	..	17,39,779	..	13,30,349	..	..	..	4,09,430

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It will be seen there is an increase in dry and a decrease in wet, resulting in a net decrease. The increase in dry is the result of the increase in dry holdings, while the decrease in wet is owing to the failure of rains. The decrease in water-rate is due to the same cause, but that in land-cess is accounted for by the fact that, as explained in my last Jamabandi Report, paragraph 26, part of the assessment due for Fasli 1284, in which fasli the demand on some of the Mittas and Agraharamdars had not been fixed, was included in the accounts of Fasli 1285. The decrease in Village Service-cess in only 143 and calls for no explanation. The decrease in the contribution for village establishment shown under deduction is due to the large remissions of assessment granted in the year, which reduced the demand on which the percentages of contribution are calculated.

19. Sugar-cane, Cotton, and Indigo.—The following is an abstract of particulars of cultivation in these special crops in Fasli 1286 as compared with the previous fasli:—

Items.	Fasli 1285.		Fasli 1286.	
	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.
Sugar-cane ..	1,798	9,559	1,554	8,193
Cotton	12,630	16,915	11,507	15,402
Indigo	2,087	10,031	1,934	7,840

There is a decrease in the cultivation of each crop due to the unfavorable character of the season.

20. Remissions.—The subjoined statement exhibits the particulars of remissions under all heads other than those already disposed of, viz., waste remitted:—

Items.	Last Fasli 1285.	Present Fasli 1286.	Increase.	Decrease.
1	2	3	4	5
	RS.	RS.	RS.	RS.
1. Shavi. { Wet	7,398	42,337	34,940	..
1. Shavi. { Percentage remission on dry assessment.	..	3,22,643	3,22,643	..
2. Palanashtam..	..	9,098	9,098	..
3. Payamalay	6	2	..	4
4. Cowle remissions	108	196	88	..
7. Teerwa Commee, *i.e.*, difference between wet and dry assessment.	6,139	4,463	..	1,676
Total ..	13,651	3,78,739	3,65,088	..
Fixed remissions	..	..	..	..
Do. cowle remissions	6	6	..	..
Remission on pasture lands	..	..	..	..
Total ..	6	6	..	..
Items allowed on collections or from the entire beriz of villages.	..	..	..	..
Share of Shrotriem proceeds	11,194	9,597	..	1,597
Allowance for heads of villages and Curnams, &c.	1,06,901	89,641	..	17,260
Dasabandam shares	206	173	..	33
Total ..	1,18,301	99,411	..	18,890
Grand Total ..	1,31,958	4,78,156	3,46,198	..

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The remissions on wet were regulated by the rules in the standing order, while the remissions of dry assessment, which were allowed in this fasli as an exceptional case, owing to the wide-spread failure of crops, were granted in conformity with the instructions contained in the marginal Proceedings. The percentage sanctioned for each taluq and which was taken as a maximum rate was in no case exceeded, remissions being granted within these limits in proportion to the outturn of crops as determined at the settlement. The large increase in the amount remitted on account of Palanashtam (wet land on which a dry crop is grown for want of water) is attributable to famine, while the decrease of nearly 25 per cent. in Teerwa commee (dry crop grown on wet land the irrigation supply of which is destroyed) is due to the restoration of the irrigation works. The increase in cowle remissions (occasional) is due to the fact of more lands overgrown with prickly-pear having been granted on the cowle tenure.

No. 941, dated 1st March 1877.
" 1,141, " 12th " "

Rupees 6 shown against "fixed cowle" relates, as reported in previous faslis, to the lands not brought under the new settlement, and on which a favorable assessment was levied on account of the unhealthy character of the locality. The diminution in the shares of Shrotriem proceeds and Dasabandam is caused by the reduction of the beriz, while the decrease in contribution for village establishments has already been accounted* for.

* Paragraph 18.

21. Miscellaneous.—The aggregate miscellaneous revenue of the fasli amounts to Rupees 87,362 against Rupees 1,01,258 in the previous fasli, showing a decrease of Rupees 13,896 as shown below :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue, Miscellaneous..	98,117	84,186	..	13,931
Abkári	390	996	606	..
Stamps	2,751	2,180	..	571
Total ..	1,01,258	87,362	..	13,896

The particulars of items of land revenue in which the decrease has chiefly occurred are given below :—

Items.	Decrease.
	RS.
1. Sale proceeds of waste lands, &c	3,072
2. Revenue Process Service Fees under Accountant-General's Circular No. XXII of 1874	3,401
3. Lands cultivated but not included in the Jamabandi	4,209
4. Rent on fruit trees	2,262
5. Revenue from hill villages	1,951

22. Sale proceeds of Waste Lands and Fees for Processes.—In the fasli under report fewer lands were sold under the Waste Land Rules on the Shevaroy Hills, and the number of coercive processes issued was also smaller, *vide* paragraph 36 *infra*; hence the decrease in revenue under these heads. The decrease in the receipts under the heads "lands cultivated but not included in the Jamabandi" and "hill collections" is chiefly owing to continued drought throughout the year, while the transfer to the Jungle Conservancy Fund as per Board's Proceedings, No. 1,429, dated 31st May 1876, is the cause of the decrease in the item "fruit trees." The increase in Abkári is only nominal, as in the previous fasli; the fees for licenses for sale of European liquor were erroneously credited to Abkári instead of to Miscellaneous. The decrease in stamps is due to diminished litigation owing to the distress.

23. Statement No. 6—Permanently-settled Estates.—There is an increase of one in the number of Mittas and Pollputs owing to the division and sale of the Pangoonatham Mitta for arrears of revenue, but the number of Agraharams and Jaghires is unaltered.

24. General Result of Land Revenue.—The subjoined statement exhibits particulars of land revenue in fasli 1286 :—

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Items.	Current Demand.	Balance at the end of the Fasli.	Balance at the end of September 1877.	Percentage between Columns 2 and 3.	Percentage between Columns 2 and 4.
1	2	3	4	5	6
Land Revenue.	RS.	RS.	RS.		
Permanently settled	4,48,438	1,81,308	1,27,623	40	28
Shrotriem Jodi	42,033	31,637	21,119	75	52
Ryotwar	12,46,163	10,99,921	10,45,524	88	87
Miscellaneous	84,186	61,217	54,081	73	64
Total ..	18,20,820	13,74,083	12,48,347	..	..
Abkári	1,66,395	..	..	..	..
Toddy	1,27,730	59,330	47,275	46	45
Miscellaneous	996	..	..	..	..
Total ..	2,95,121	59,330	47,275	..	..
Stamp	1,73,419	..	..	..	..
Do. Miscellaneous	2,180	..	..	..	..
Total ..	1,75,599	..	..	..	..
Grand Total ..	22,91,540	14,33,413	12,95,622	..	..

25. The small decrease of Rupees 14-10-2 in the demand of Mittas and Poliputs as compared with Fasli 1285 is caused by the reduction of the peishcush on account of Inams resumed by Government in the Trichengode Taluq and of lands taken for a road in the Tripatore Taluq (*vide* G.O., No. 2,105, dated 20th December 1876, and Board's Proceedings, No. 7,007, dated 17th August 1876). There is a difference of Rupees 12-6-1 between the demand as entered in Statement No. 7 and that appearing in the Demand, Collection, and Balance Statement for June, the reason of the discrepancy being that in the latter the peishcush of the Kokalai and Kaliani Mittas in the Trichengode Taluq was entered as Rupees 4,261-5-8 as given in G.O., No. 2,105, dated 20th December 1876, instead of the increased sum, Rupees 4,287-5-1, as given in G.O., No. 763, dated 20th May 1875, *minus* the deduction on account of resumed Inams referred to above, viz., Rupees 12-2-3 and 1-7-1 respectively. The demand under Shrotiem Jodi remained unaltered, the difference of Rupees 100 between the Statement No. 7 and the Demand, Collection, and Balance Statement for June being caused by an error of calculation in the latter; but there is a large falling off in the items Ryotwari and Miscellaneous, the cause of which has already been adverted to in paragraph 18.

26. Abkari.—As in the previous year, the arrack and toddy were separate; the former was conducted on the excise system, while the latter continued under the farming system. The quantity of arrack issued by Messrs. Wilson and Co., who had contract for three faslis from 1285, amounted to 79,127 gallons at 20° under proof, and the excise duty thereon, exclusive of the allowance for wastage at 5 per cent., amounted to Rs. 1,87,924. Deducting from this the sum of Rupees 22,468 overpaid (*vide* marginal abstract) by the renters in the previous fasli (1285), and included in the demand of that fasli, the net sum payable for Fasli 1286 amounts to Rupees 1,65,456, which together with the amount, Rupees 939, overpaid in this fasli has been taken as the demand. For in Proceedings, Nos. 822 and 1,858, dated 30th June 1876 and 30th May 1877, respectively, Government sanctioned the concession permitting Messrs. Wilson and Co. to pay duty on the actual quantity of liquor issued instead of the guaranteed amount of 3,41,000 Rupees. The decrease in the sale of arrack was caused by the prevailing distress. The sum of Rupees 996 shown as receipt against Abkári Miscellaneous includes the contribution paid by Messrs. Wilson and Co., according to the terms of the contract, on account of the pay of the Government Gauging establishment attached to the distillery, as well as the fees for licenses and sale proceeds of confiscated liquor.

	RS.
Amount credited to Abkári as per Demand, Collection and Balance Statement of June 1876 ..	2,73,168
Deduct amount erroneously credited to this head (*vide* paragraph 22)	638
Remainder ..	2,72,530
Deduct amount of duty payable by Messrs. Wilson and Co. on actual issues	2,50,062
Overpayment in Fasli 1285 ..	22,468

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27. Toddy.—There was no change in the rents of toddy. The demand shown under this head is Rupees 7,800 less than that exhibited in the previous fasli; the variation was caused by the fact of the demand of the Salem Taluq Farm in the latter fasli having been calculated at the original rental of Rupees 51,700 up to March, and at the reduced rent of Rs. 40,000 (fetched at the resale of the farm, *vide* marginal Proceedings) for the subsequent months, while in the fasli under report the demand was regulated by the latter only.

No. 939, dated 6th April 1876.

28. Collection and Balance.—The entire demand under Land Revenue was Rs. 18,20,820, of which Rupees 4,46,737 were collected within the fasli and Rupees 1,25,736 subsequently up to end of September, leaving on 1st October a balance of Rupees 12,48,347.

29. Permanent Beriz.—The collections up to end of June from permanently-settled estates amounted to Rupees 2,67,130, leaving a balance of Rupees 1,81,308, which by subsequent collections was, at the end of September, reduced to Rupees 1,27,623. This is distributed over all the taluqs excepting Ahtoor, the largest balances outstanding against the taluqs of Salem, Namkul, and Uttengherry.

Measures have been adopted for speedy realization of these arrears; the mittahs of Kadathur and Theroovanamputty in the Uttengherry Taluq and the Poliput of Bagalur in the Oossoor Taluq are under management for arrears of revenue, and division accounts are under preparation to bring a portion of the Pavithram Mittah in the Namkul Taluq to sale in liquidation of the large arrears outstanding against it.

30. Jodigai.—The collection under this head up to June amounted to Rupees 10,396, which, with the subsequent collections up to September, aggregated Rupees 10,518, leaving a balance of Rupees 21,119 out of the demand. Several Agraharams are in arrears, which are largest in the taluqs of Namkul, Trichengode, and Oossoor.

31. Ryotwar and Miscellaneous. - The collections under these heads within the fasli amounted to Rupees 1,69,211 only, which added to the subsequent collections up to end of September makes a total of Rupees 2,30,744, leaving a large balance* amounting to 83 per cent. of the demand uncollected. The collections in the fasli under report were greatly retarded by the thorough failure of the crops, which rendered the majority of ryots incapable of paying their kists. The Board, in their Proceedings as per margin, permitted the cessation of coercive processes, except in the case of well-to-do ryots, till the season improved. Now that the season has considerably improved, measures have been adopted for the speedy realization of the large outstanding balances.

* Rupees 12,48,341.

No. 3,166, dated 13th December 1876.

32. Abkari.—The balance under toddy is heavy, and a large portion of it appertains to the Oossoor and Salem Taluqs, which yield the largest revenue. In their Proceedings, No. 4,808, dated 22nd October 1877, the Board have permitted the suspension of certain percentages of the demand for Fasli 1286 till January next, after which measures will be adopted for the collection of the large arrears now remaining uncollected under this head.

33. The following is an abstract of arrears relating to the previous faslis:—

Particulars of Items.	Fasli 1286.			Fasli 1285.		
	Arrears at the beginning of the Fasli.	Collections, &c., within the Fasli.	Collections up to September.	Arrears at the beginning of the Fasli.	Collections within the Fasli.	Collections up to end of September.
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently-settled..	51,950	35,839	6,711	48,304	39,451	112
Jodigai Agraharams..	13,930	10,075	98	15,003	12,466	1,380
Ryotwar	3,03,202	1,93,148	1,488	2,30,471	1,66,016	2,762
Miscellaneous	46,245	20,752	569	43,675	30,057	944
Total ..	4,15,327	2,59,814	8,867	3,37,453	2,47,990	5,198
Abkari.						
Arrack	3,825	3,825	..	23,964	20,139	3,825
Toddy	36,929	10,504	..	..	..	..
Miscellaneous	..	..	..	..	..	..
Total ..	40,754	14,329	..	23,964	20,139	3,825
Stamps	..	..	..	..	..	..
Total ..	4,56,081	2,74,143	8,867	3,61,526	2,68,238	9,023

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The arrears at the beginning of the fasli amounted to Rupees 4,56,081, which at the end of the fasli were reduced to Rupees 1,81,938, and by subsequent collections up to end of September still further reduced to Rupees 1,73,071. Owing to failure of rains in the previous year the arrears at the beginning of Fasli 1286 were larger than those with which Fasli 1285 opened; and notwithstanding a comparative increase in the collections, the balances remaining to be collected at the end of the fasli were large. This was due to the continued bad season, except in the case of toddy, in which the arrears were due by the ex-renter Velayudam Pillay, who has absconded. The recovery of these arrears is doubtful, and the matter will be made the subject of a special communication as desired in Board's Proceedings, No. 2,807, dated 15th June 1877.

34. - The annexed statement compares the collections of revenue, both arrears and current, for the two Faslis 1285 and 1,286 :—

Items.	Fasli 1285.			Fasli 1286.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently-settled ..	26,894	4,05,356	4,32,250	35,839	2,67,130	3,02,969	..	1,29,281
Shrotriem Villages ..	12,047	30,640	42,687	10,075	10,396	20,471	..	22,216
Ryotwar	1,32,931	14,02,915	15,35,846	1,77,580	1,46,242	3,23,822	..	12,12,024
Miscellaneous	29,340	65,490	94,830	19,010	22,969	41,979	..	52,851
Total ..	2,01,212	19,04,401	21,05,613	2,42,504	4,46,737	6,89,241	..	14,16,372
Abkari	20,139	2,73,558	2,93,697	3,825	1,67,391	1,71,216	..	1,22,481
Toddy	..	98,601	98,601	10,504	68,400	78,904	..	19,697
Income-tax	..	..	..	..	..	..	..	..
Stamp	..	1,86,872	1,86,872	..	1,75,599	1,75,599	..	11,273
Total ..	2,21,351	24,63,432	26,84,783	2,56,833	8,58,127	11,14,960	..	15,69,823

The large falling off in the collections under all heads, excepting arrack, is, as already stated, attributable to the unfavorable season. The decrease under arrack was owing to the diminished consumption during the year.

35. Statement No. 8.—The arrears of the former faslis at the end of the fasli under report amounted to Rupees 1,81,938, which were by subsequent collections reduced to Rupees 1,73,071, of which Rupees 31,982 are reported to be irrecoverable, leaving Rupees 1,41,089, which are either recoverable or doubtful. The sum stated to be irrecoverable is made up of the following sums:—

(*a.*) Rupees 20 belonging to Fasli 1276, but which has not been remitted in the accounts through an oversight.
(*b.*) Rupees 19,201 recommended in the report for Fasli 1285, but not sanctioned.
(*c.*) Rupees 12,761 now recommended for sanction.

(*a.*) The sum of Rupees 20 is the arrear appertaining to Fasli 1276; it was included in the amount recommended for remission in Fasli 1284 and sanctioned in G.O., No. 901, dated 5th July 1876, but was through oversight omitted to be written off the accounts with other arrears. It will be remitted in the current month's account.

(*b.*) Rupees 19,231-5-4 were recommended for remission in my last report, of which Rupees 30-8-4 have subsequently been collected, leaving Rupees 19,200-11-0, which will be written off on receipt of the sanction of Government.

(*c.*) The sum of Rupees 12,761 is now recommended for remission as follows:—Rupees 11,983-6-4 under ryotwar, Rupees 48-1-10 under permanently-settled estates, and Rs. 729-12-5 under miscellaneous.

The sums shown under ryotwar and miscellaneous are those which, after proper scrutiny, were found to be irrecoverable. The amount proposed to be remitted under permanently-settled estates appertains to lapsed inams and to lands taken up for topes. This amount has been remitted year after year, and a recommendation to deduct the sums from the peishcush of the respective mittahs will be submitted for the sanction of the Government.

36. Enclosure A to Statement No. 8 gives particulars of coercive processes issued during the fasli. There was no regular establishment for the service of these processes, which were enforced by the ordinary Revenue Establishment. The number of persons against whom

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processes were issued for recovery of arrears was 93,667, and the property sold realized Rupees 32,838. Considering the large arrears at the beginning of the fasli the number of processes should have been larger, but recovery of arrears by coercive means was since December held in abeyance, except in the case of well-to-do ryots, owing to distress (*vide* Board's Proceedings, No. 3,166, dated 13th December 1876). The increase in the amount realized by sale, as compared with the previous fasli, was due principally to the sale of the Pungunatham Mittah in the Darampury Taluq and the heavy arrears at the commencement of the fasli.

37. INTEREST.—The statement exhibiting the collections on account of interest during the fasli is enclosed. The collections amounted to Rupees 4,453 under Land Revenue, Rupees 505 under Abkari, and Rupees 64 under Other Revenues, making a total of Rupees 5,022. The increase under the head Land Revenue, as compared with the previous fasli, is due chiefly to the recovery of arrears of three years, of the Pungunatham Mittah in Darampury. The amount shown under "Other Revenues" is the interest paid by the planters on the hills, who have elected to pay the purchase money of their lands in instalments under Title-deed Y of the Waste Land Rules.

38. COLLECTIONS AND CHARGES, No. 9.—The total collection for Fasli 1286 under all heads amounted to Rupees 11,14,997, or Rupees 15,69,787 less than the previous fasli. The total charges amounted to Rupees 2,22,982 against Rupees 2,19,641 in the preceding fasli. The variations in all the items under this head do not call for special notice, excepting the item "Land Revenue Refunds," in which there is an increase of Rupees 11,725 over the previous year, due to the refund of the sale proceeds of the Thorapally Agraharam in the Oossoor Taluq, the sale of which was cancelled by the District Court (*vide* G.O., No. 1,236, dated 8th September 1876).

39. LANDS ACQUIRED.—The particulars of land acquired by public servants are given below:—

	Extent.		Assessment. RS.	A.	P.
Huzur Servants	..	..	..	..	..
Taluq Officials	50	61	128	1	0
Total ..	50	61	128	1	0

40. CULTIVATION STATEMENTS.—The Statements A and B relating to agricultural statistics are enclosed with reference to Board's Proceedings, No. 3,417, of 26th November 1874. The difference of 69 acres in the cultivation of sugar-cane between Statement No. 2 of the Administration Report and Enclosure B to Statement No. 3 is due to the omission in the former of the cultivation of this crop in the Salem Taluq, while the same is included in the latter.

41. TALUQ AND VILLAGE ACCOUNTS.—The taluq and village accounts were scrutinized and found to be kept fairly satisfactorily.

42. DEATH AND BIRTH REGISTERS.—These registers are improving in reliability, but, owing to the exceptional distress in the fasli under report, their accuracy could not be tested by the usual standards. The revision of the village establishments will, I trust, tend to greater improvement in vital statistics.

43. INSPECTION OF TALUQ TREASURIES.—Owing to the prevalence of famine and pressure of work in Huzur the Treasury Deputy Collector was not able to inspect the taluq treasuries in the fasli under report.

44. TOTAL REVENUE.—The annexed statement exhibits the total revenue of the district during the past five faslis:—

Faslis.	Land Revenue.	Abkari.	Stamps.	Total.
	RS.	RS.	RS.	RS.
1282	22,56,368	3,71,530	1,33,596	27,61,494
1283	22,12,629	3,72,111	1,67,260	27,52,000
1284	22,62,673	3,71,943	1,93,511	28,28,127
1285	22,30,265	4,08,698	1,86,872	28,25,825
1286	18,20,820	2,95,121	1,75,599	22,91,540

45. A copy of the Sub-Collector's report on the settlement of the sub-division is enclosed.

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SUB-COLLECTORATE.

I HAVE the honor to submit the annual settlement report of the sub-division for Fasli 1286 (A.D. 1876-77).

2. VILLAGES AT WHICH SETTLEMENT WAS MADE.—The settlement was commenced in May and completed in June. The subjoined abstract shows the names of officers who conducted the Jamabundy of the several taluqs, the stations at which the Jamabundy was made, and the period occupied for the settlement of each taluq :—

Names of Officers.	Taluqs.	Villages at which Jamabundy was made.	Time occupied.
W. J. H. LeFanu, Esq., Acting Sub-Collector.	Oossoor ..	1. Muduganapalli. 2. Denkencottah. 3. Thalli.	From 18th to 30th May 1877.
F. H. Wilkinson, Esq., Acting Sub-Collector.	Kistnagherry..	1. Kistnagherry. 2. Kaveripatnam. 3. Thattakul. 4. Pochampalli. 5. Venkatasa-mudram. 6. Bargoor.	From 11th to 21st June 1877.
P. T. Rajahgopala Charry, Special Deputy Collector.	Dharampury..	1. Dharampury. 2. Pennagaram.	From 15th May to 5th June 1877.

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—There has been no variation in the number or tenure of villages in the year under report.

4. PUTTAHS.—In the number of puttahs issued there has been an increase of 306 as shown in the subjoined statement :—

Faslis.	Number of fresh Puttahs.	Old Puttahs modified by fresh entries.	Old Puttahs not modified.	Total.
1285	5,310	5,048	51,462	61,820
1286	22,205	19,258	20,663	62,126
Comparison .	+ 16,895	+ 14,210	—30,799	+ 306

5. The increase being small calls for no remark.

6. SEASON.—The season was exceptionally unfavorable. The early rains of May and June were light and partial, and in August, September, and October, when good rain is expected, the total amount registered was about 8 inches. The rainfall is contrasted below with that of 1875 (also a year of distress) and of 1874. In August distress began to show itself, and in September the roads were infested by people wandering about in search of food, gathering the aloe for its pith, the fruit of the prickly-pear, &c. Private relief-houses were opened, but Government aid was withheld until the report of a death from actual starvation in the Oossoor Dispensary secured an immediate order for the commencement of works. From then things went on from bad to worse. The north-east monsoon proved a complete failure, and by the end of December every tank, river, pond, guntah, and not a few wells were dry. No crop yielded any appreciable outturn, and from October to June the people were almost entirely dependent on imported grain. Unaccustomed to their new food, rice, and weakened by long

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privation, the people fell easy victims to cholera and small-pox, the ravages of which dire diseases were, as the marginal figures show, unprecedentedly high. No extra medical aid was afforded, but the way in which the medical officers in charge of the Oossoor and Dharampury Local Fund Dispensaries worked is worthy of the highest praise. April and May passed without any rain, and drinking water was with difficulty procurable. Early in June rain fell in small quantities in most parts of the sub-division, and the surviving ryots who still possessed bullocks and seed hastened to put down cumbu and ragi, but dry weather succeeded with high winds, and the fasli closed with far more gloomy prospects than those with which it had opened. The loss of cattle was enormous; grass was unknown for months, fodder became exhausted about January, and after that the thatch of houses, the leaves of trees, and the shoots of aloe were all that the cattle had to live on. Prices began to rise in September, and by November were two times as high as in ordinary years. They showed no downward tendency during the rest of the fasli, and in June were three times as high as in ordinary years. Relief-works were in progress for the able-bodied, and camps were opened and gratuitous relief was given in villages for the sick and infirm and old, but measures for relief were commenced too late, the dole was too small to maintain life, and the mortality as shown in the accompanying table was frightfully high:—

Deaths in Sub-Division from July 1876 *to June* 1877, *both inclusive.*

Month.	Cholera.	Small-pox.
July	30	..
August	126	..
September	72	..
October	13	12
November	278	6
December	846	4
January	1,485	16
February	3,111	17
March	4,139	31
April	3,057	63
May	2,471	122
June	889	193

Month.	Average of five years.	This year.
July	Not available.	746
August	Do.	717
September	Do.	636
October	902	687
November	1,116	1,080
December	1,181	1,820
January	1,197	2,707
February	988	4,272
March	991	5,799
April	1,247	4,707
May	1,092	5,380
June	752	4,769

Months.	1875-76.	1876-77.	Increase.	Decrease.
April	2·14	·44	..	..
May	5·36	4·27	..	..
June	3·09	1·3	..	..
July	·93	1·01	..	..
August	2·72	3·46	..	..
September	1·79	3·32	..	..
Total ..	16·03	13·80	..	..
October	4·57	·67	...	..
November	·39	·45	..	..
December	..	..	..	..
January	..	..	..	..
February	..	·02	..	..
March	·06	·061	..	..
Total ..	5·02	1·75	..	..
	21·05	15·55	..	5·5

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7. Prices of Grain.—There was an enormous rise in the prices of different grains during the year under report. Ragi, which is the staple food of the major part of the laboring classes, and which was sold in Fasli 1285 at Rupees 182 a Madras garce, was sold in the first part of the current year at Rupees 416, and in the latter part of the year it was not procurable in any market. Rice, which was sold at Rupees 422 a Madras garce during last year, was at one time sold in Oossoor for Rupees 800 during the year.

The rice and other dry grains were exported from Madras, Bangalore, and other places.

The prices of the different kinds of products are shown in the table annexed, from which it will be observed that the price of all articles of food was exceptionally high during the year under review :—

Articles.	Average Price of the Madras Garce. Fasli 1285.	Average Price of the Madras Garce. Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Rice.. First sort	422	690	268	..
Rice.. Second sort	386	619	233	..
Paddy. First sort	176	363	187	..
Paddy. Second sort	160	302	142	..
Wheat	421	863	442	..
Horsegram	173	472	299	..
Blackgram	376	499	123	..
Ragi	182	389	207	..
Cumbu	137	494	357	..
Cholum	190	651	461	..
Varagu	135	268	133	..
Salt (sea)	337	380	43	..

8. Ryots' Holdings.—The annexed abstract shows the holdings of the ryots in the year under report.

Items.	Fasli 1285. Extent.	Fasli 1285. Assessment.	Fasli 1286. Extent.	Fasli 1286. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of Fasli 1286	390,568	4,77,913	389,395	4,73,637	..	..	1,173	4,276
Deduct.								
Lands relinquished and otherwise struck out of the puttah	21,517	27,053	14,397	17,375	..	..	7,120	9,678
Remainder ..	369,051	4,50,860	374,998	4,56,262	5,947	5,402	..	..
Add.								
Lands taken up on durkhast and otherwise included in the puttah ..	20,344	22,776	19,624	21,125	..	..	720	1,651
Total holdings at the end of Fasli 1286	389,395	4,73,636	394,622	4,77,387	5,227	3,751	..	..
Deduct waste remitted	5,916	25,554	9,250	40,301	3,604	14,747	..	..
Remainder ..	383,479	4,48,082	385,372	4,37,086	1,893	..	..	10,996
Particulars.. Actual cultivation ..	349,353	4,16,670	338,064	4,00,874	..	..	11,289	15,706
Particulars.. Waste charged ..	34,126	31,412	47,308	36,212	13,182	4,800	..	..

The extend of land in the ryots' holding at the beginning of the fasli was acres 389,395 assessed at Rupees 4,73,637, of which acres 14,397 bearing an assessment of Rupees 17,375 were relinquished during the fasli against acres 21,517 of last year. The decrease under the head of relinquishment was owing to the inability of ryots to pay up the arrears due on the lands which they wished to relinquish. The land newly brought under cultivation is acres 19,624 assessed at Rupees 21,125, showing a decrease of acres 720 assessed at Rupees 1,651, which is attributable to the bad season.

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Under the head "Waste Remitted" there is an increase of acres 3,604 assessed at Rupees 14,747 over the past fasli, which is also attributable to the bad season. In most cases the entire ayacut was waste, the tanks having received no water; a very few tanks only received a small supply, which was reserved for the use of the ryots and cattle. The item "Waste Charged" amounts to acres 47,308 assessed at Rupees 36,212.

9. ACTUAL CULTIVATION.—The actual cultivation, exclusive of the entire waste and inclusive of the water-rate, is compared in the subjoined abtract with the results of Fasli 1285 :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Dry	325,862	3,05,862	317,467	3,02,826	..	..	8,395	3,036
Wet	23,491	1,10,808	20,597	98,048	..	..	2,894	12,760
Total ..	349,353	4,16,670	338,064	4,00,874	..	..	11,289	15,796
Second-crop assessment	..	..	..	..	..	..	..	..
Additional assessment	..	..	..	..	..	..	..	..
Water-rate	..	1,418	..	680	..	..	..	738
Grand Total ..	349,353	4,18,088	338,064	4,01,554	..	..	11,289	16,534

10. WASTE CHARGED AND REMITTED.—The subjoined is a comparative statement showing the lands left waste and the portions thereof remitted and charged. The increase under the head of Total Waste during the fasli is attributable to the unfavorable season :—

Fasli.	Description of Land.	Waste Charged.		Waste Remitted.		Total Waste.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		ACS	RS.	ACS.	RS.	ACS.	RS.
1285	Dry ..	32,178	22,955	..	..	32,178	22,955
	Wet ..	1,948	8,457	5,916	25,554	7,864	34,011
Total ..	..	35,126	31,412	5,916	25,554	40,042	56,966
1286	Dry ..	45,749	29,553	..	..	45,749	29,553
	Wet ..	1,559	6,659	9,250	40,301	10,809	46,960
Total ..	..	47,308	36,212	9,250	40,301	56,558	76,513
Increase in Fasli 1286.	..	12,182	4,800	3,334	14,747	16,516	19,547

11. PARTICULARS OF OTHER REMISSIONS.—The following table shows the other remissions as per Jamabundy Statement No. 4 as compared with those of the previous fasli :—

Items.	Fasli 1285.			Fasli 1286.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Teerva kummi	810	5	8	2,793	6	1	1,983	0	5	..		
Shavi	3,437	13	9	21,177	5	3	17,739	7	6	..		
Dry remission	..			1,25,054	10	8	1,25,054	10	8	..		
Dasabundum shares	98	7	10	71	0	10	..			28	7	0
Agraharam shares	499	8	10	298	15	11	..			200	8	11
Cowle remission	48	5	2	48	5	2	..			..		
Village establishment ..	31,371	11	10	25,130	0	2	..			6,241	11	8
Grand Total.. ..	36,266	5	1	1,74,573	12	1	1,38,307	7	0	..		

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12. Teerwa Cummi.—Under this item there was an increase of Rupees 1,983 due to dry assessment being charged for. wet lands, on which, in consequence of the defective state of the Irrigation Works, or on account of the unfavorable season, dry crops were raised.

13. Shavi Remissions.—Under this item a sum of Rupees 21,177 was granted during the year under report against Rupees 3,437 of last fasli.

14. Dry Remission.—The Board of Revenue, in their Proceedings, No. 1,141, dated 12th March 1877, sanctioned a remission of 60 per cent. for the taluqs of Oossoor and Dharampury, and 40 per cent. for that of Kistnagherry. In granting remission under this head, the instructions contained in Proceedings of the Board of Revenue, dated 1st March 1877, were carefully observed and carried out.

15. Net Ryotwari Settlement.—A comparative statement of the net ryotwari settlement made in Fasli 1286 is given below :—

Items.	Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	358,040	3,28,816	363,216	3,32,379	5,176	3,563	..	..
Wet	31,355	1,44,821	31,406	1,45,008	51	187	..	..
Total ..	389,395	4,73,637	394,622	4,77,387	5,227	3,750	..	..
Add—								
Second crop assessment.	..	..	..	..	..	..	..	..
Water-rate ..	..	1,418	..	680	..	..	..	738
Road Fund ..	..	46,509	..	32,899	..	..	..	13,610
Village Service Fund.	..	34,549	..	34,755	..	206	..	..
Total ..	..	82,476	..	68,334	..	..	..	14,142
Grand Total ..	..	5,56,113	..	5,45,721	..	..	..	10,392
Deduct—								
Remission for waste.	..	25,554	..	40,301	..	14,747	..	..
Road Fund ..	..	46,509	..	32,899	..	..	..	13,610
Village Service Fund.	..	34,549	..	34,755	..	206	..	..
Other Remissions.	..	36,266	..	1,74,574	..	1,38,308	..	..
Total ..	..	1,42,878	..	2,82,529	..	1,39,651	..	..
Net Ryotwari Settlement.	..	4,13,235	..	2,63,192	..	..	..	1,50,043
Land Revenue Miscellaneous.	..	17,911	..	13,742	..	..	..	4,169
Total ..	..	4,31,146	..	2,76,934	..	..	..	1,54,212

From the above statement it will be seen that there is in the aggregate a decrease of Rupees 1,54,212 against Rupees 33,024 of last year. This is attributable to the heavy remissions granted in consequence of the unfavorable character of the season.

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16. CULTIVATION OF SPECIAL PRODUCTS.—Subjoined is the comparative statement of the cultivation of special products. The small increase under this head calls for no remarks :—

Items.		Fasli 1285.		Fasli 1286.		Increase.		Decrease.	
		Extent	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
Sugarcane ..	Circar	296	1,373	316	1,341	19	..	..	32
	Inam	22	88	23	120	1	32	..	..
	Mittah and Poliputs.. ..	23	122	72	386	49	264	..	..
		341	1,583	410	1,847	69	264	..	..
Cotton		..	..	..	..	..	..	..	..
Indigo		..	..	..	..	..	..	..	..
		..	..	..	..	..	..	..	..
	Total ..	341	1,583	410	1,847	69	264	..	..

17. GENERAL RESULTS OF ALL LAND AND EXTRA SOURCES OF REVENUE.—The subjoined statement shows the general results of all sources of land and extra revenue as compared with the previous fasli :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
Land Revenue.	RS.	RS.	RS.	RS.
Permanently Settled	78,434	78,434	..	..
Shrotriem Jodi	18,552	18,552	..	..
Ryotwar	4,13,235	2,63,192	..	1,50,043
Miscellaneous	17,911	13,742	..	4,169
Total Land Revenue ..	5,28,132	3,73,920	..	1,54,212
Extra Revenue.				
Forest Revenue and Miscellaneous ..	18,319	4,615	..	13,704
Abkári and Miscellaneous	1,44,496	1,00,688	..	43,808
Stamps and Miscellaneous	59,980	33,051	..	26,929
Total Extra Revenue ..	2,22,795	1,38,354	..	84,441
Total of all Sources of Land and Extra Revenue ..	7,50,927	5,12,274	..	2,38,653
Net decrease ..	..	..	..	2,38,653

18. PERMANENTLY SETTLED AND SHROTRIEM JODI.—There have been no changes in these items.

19. RYOTWAR AND MISCELLANEOUS.—The decrease of Rupees 1,54,212 under these heads are explained above.

20. FOREST REVENUE.—The decrease under this head is attributable partly to a falling off in the demand for forest wood and products, and principally to the exhaustion of the sandalwood forests.

21. ABKARI AND MISCELLANEOUS.—The reason for the falling off under this head is unknown, as the amount payable by Messrs. Wilson and Co. has not been communicated to this head, and the actual amounts paid are alone entered.

22. STAMPS AND MISCELLANEOUS.—The decrease under this item is attributable to a decrease in the number of suits filed during the year under report.

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23. **Demand, Collection, and Balance of all Sources of Current Revenue.**—The subjoined abstract shows the particulars under this head:—

Items.	Total Demand.			Collections up to 30th June 1877.			Balance.			Subsequent Collections up to 31st August 1877.			Balance on 1st September 1877.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.															
Permanently Settled ..	78,433	14	8	38,417	3	3	40,016	11	5	4,400	13	4	35,615	14	1
Shrotriem Jodi ..	18,552	7	8	7,705	10	1	10,546	13	7	1,633	13	1	9,213	0	6
Ryotwar	2,63,192	5	8	18,313	15	10	2,44,878	5	10	21,498	12	7	2,23,379	9	3
Miscellaneous	13,741	10	7	1,747	9	6	11,994	1	1	619	5	11	11,374	11	2
Total Land Revenue ..	3,73,920	6	7	66,184	6	8	3,07,735	15	11	28,152	12	11	2,79,583	3	0
Extra Revenue.															
Forest Revenue and Miscellaneous.	4,615	0	10	4,584	3	1	30	13	9	....			30	13	9
Abkári and Miscellaneous ..	1,00,687	12	8	70,860	11	0	29,827	1	8	3,212	14	0	26,614	3	8
Stamps and Miscellaneous ..	33,051	1	6	33,051	1	6	....			....			....		
Total ..	1,38,353	15	0	1,08,495	15	7	29,857	15	5	3,212	14	0	26,645	1	5
Grand Total ..	5,12,274	5	7	1,74,680	6	3	3,37,593	15	4	31,365	10	11	3,06,228	4	5

The balance on the 1st of September 1877 amounted to Rupees 3,06,228, showing a proportion of 59 per cent. on the total demand. The heavy arrears under the head of Permanently Settled are chiefly due from two mittahs, one of which has been taken under management, as per Proceedings of the Board of Revenue, No. 7,451, dated 22nd May 1877, and the other will be brought to sale shortly.

Under the head of Ryotwari all arrears which can be collected with and without coercive measures have been collected from all well-to-do ryots, and the necessary steps for realizing the balance from other ryots are now being taken.

24. **Demand, Collection, and Balance of all Sources of Arrears of Revenue.**—The statement below shows the details under this head:—

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Items.	Balance on 1st July 1876.	Collections up to end of June 1877.	Remissions.	Total.	Remainder.	Subsequent Collections up to 31st August 1877.	Balance on 1st September 1877.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.							
Permanently Settled	23,614 1 11	16,672 2 11	....	16,672 2 11	6,941 15 0	5,988 12 8	953 2 4
Shrotriem Jodi	5,763 11 8	4,788 2 4	....	4,788 2 4	975 9 4	98 0 0	877 9 4
Ryotwar	1,01,098 6 4	44,453 13 5	7,938 7 7	52,392 5 0	48,706 1 4	347 15 2	48,358 2 2
Miscellaneous	7,926 0 9	3,760 10 7	155 13 6	3,916 8 1	4,009 8 8	8 8 5	4,001 0 3
Total ..	1,38,402 4 8	69,674 13 3	8,094 5 1	77,769 2 4	60,633 2 4	6,443 4 3	54,189 14 1
Extra Revenue.							
Forest Revenue	121 0 0	121 0 0	....	121 0 0	....	....	....
Abkári	5,221 15 0	5,221 15 0	....	5,221 15 0	....	....	....
Stamps	....	....	....	....	....	....	....
Income Tax	27 8 0	....	....	....	27 8 0	....	27 8 0
Total ..	5,370 7 0	5,342 15 0	....	5,342 15 0	27 8 0	....	27 8 0
Grand Total ..	1,43,772 11 8	75,017 12 3	8,094 5 1	83,112 1 4	60,660 10 4	6,443 4 3	54,217 6 1

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Necessary measures have been adopted for the realization of these arrears.

25. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED.—The subjoined statement gives the extent to which coercive process was employed in the collection of revenue :—

Fasli.	Process issued.			Property attached.		Property sold.	
	Number of Villages.	Number of Ryots.	Balance.	Movable.	Immovable.	Movable.	Immovable.
1285	736	3,293	50,090	10,407	8,443	2,389	5,585
1286	885	2,242	60,218	3,833	28,814	3,168	25,708
Difference in Fasli 1286	+ 149	— 1,051	+ 10,128	— 6,574	+ 20,371	+ 779	+ 20,123

26. INTEREST.—The following table shows the comparison between Faslies 1285 and 1286 in the realization of interest :—

Items.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	2,423 9 7	2,185 14 11	....	237 14 8
Abkári	9 3 8	114 6 11	105 3 3	....
Total ..	2,432 13 3	2,300 5 10	105 3 3	237 14 8
Net decrease ..	....	....	....	132 7 5

27. RECOMMENDATION IN REGARD TO IRRECOVERABLE ARREARS.—The subjoined table shows the particulars of the balance under the heads recoverable, doubtful, and irrecoverable :—

Items.	Balance on the 1st September 1877.	Recoverable.	Doubtful.	Irrecoverable.
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.
Permanently Settled	953 2 4	836 4 1	....	116 14 3
Shrotriem Jodi	877 9 4	872 13 1	....	4 12 3
Ryotwar	50,089 1 2	31,233 15 8	9,840 14 11	9,014 2 7
Miscellaneous	4,001 0 3	3,944 5 6	30 4 1	26 6 8
Total ..	55,920 13 1	36,887 6 4	9,871 3 0	9,162 3 9
Income Tax	27 8 0	....	....	27 8 0
Special Funds.				
Village Service Fund	6,526 9 0	6,030 13 6	138 7 8	357 3 10

Items.	Fasli.	Amount.	Grounds.
		RS. A. P.	
Permanently Settled.	1284	84 7 1	This amount includes the assessment of lands in Mutah and Poliput villages taken up for public purposes, and the amount of Jodi on Inams in Jari Mutahs included in the peishcush, which Inams were resumed and incorporated with Government lands.
	1285	32 7 2	
	Total..	116 14 3	

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Items.	Fasli.	Amounts. RS. A. P.	Grounds.
Shrotriem Jodi ..	1283	4 12 3	This refers to the assessment of lands in Shrotriem villages taken up for public purposes.
Ryotwar	1280	69 5 7	* This sum is made up of the following items:— 1. The assessment of lands sold for arrears of revenue, the auction price of which did not cover the entire arrears due by the defaulters who had no other property. 2. The difference between the taram and reduced assessment of 4 Annas per acre on grass lands in Oossoor Taluq. 3. The difference between the Settlement and Pymash assessments on cultivated lands relinquished after the issue of rough puttas by the Settlement Department. The dry assessment was ordered to be collected on such lands, while the settlement assessment had been included in the beriz of Fasli 1282. 4. The difference between wet and dry assessments on certain wet lands transferred to the dry head owing to the defective state of certain Irrigation works in the Oossoor Taluq. 5. The assessment of Inam lands incorporated with Government villages. 6. Water-rate charged by the settling officer, which on complaint brought by ryots was ascertained to be excessive and was consequently ordered to be brought under this head.
	1281	517 14 2	
	1282	1,233 10 9	
	1283	1,564 2 6	
	1284	5,629 1 7	
	Total..	*9,014 2 7	
Miscellaneous ..	1279	0 6 0	† This item consists of— 1. Quit-rent on Inam lands sold for arrears of revenue. 2. Quit-rent on Inam lands for which the Inamdars failed to obtain title-deeds, and the quit-rent of Inam lands taken up for public purposes.
	1281	0 6 0	
	1282	11 12 1	
	1283	9 0 11	
	1284	4 13 8	
	Total..	†26 6 8	
Income Tax ..	1280	19 8 0	This was entered under the head of irrecoverable in the reports of the previous years, and no orders have yet been received to strike off the sum.
	1281	8 0 0	
	Total..	27 8 0	
Village Service Cess.	1282	90 15 1	Amount of cess due on lands sold for arrears of revenue and not purchased at sale.
	1283	178 8 4	
	1284	87 12 5	
	Total..	357 3 10	

28. Lands acquired by Public Servants.—A list of lands acquired by public servants is herewith enclosed.

29. Taluq and Village Accounts.—Are fairly kept.

30. Death and Birth Registers.—Sufficient attention is not paid to these important accounts; but now that the revised village establishment has been introduced an improvement may be looked for.

* * * *

(Signed) F. WILKINSON,
Acting Sub-Collector.

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SETTLEMENT REPORT

OF

SOUTH CANARA.

I have the honor to submit the Annual Report on the settlement of the revenue of this district for Fasli 1286 accompanied by the prescribed statements.

2. *Places at which the settlement was made.*—The places at which the Jummabundi was held and the period occupied for the settlement of each taluq are detailed in Statement No. 1. Of the five taluqs of the district, the Jummabundi of Upperangadi and Kassergode taluqs was conducted by myself and that of the remaining taluqs by the then Acting Head Assistant Collector Mr. Stokes. The Jummabundi of the Upperangadi and Kassergode taluqs was commenced on the 14th February 1877 and completed on the 14th March. The other taluqs were settled between 19th January and 19th February 1877.

3. *Puttas.*—The total number of puttas issued during the year under report was 39,082 against 38,872 in the previous year. The increase of 210 consists chiefly of puttas issued for lands newly taken up on durkhast and of a small number issued to purchasers of old holdings and to the successors of deceased puttadars.

Fasli.	No.
1285	3,8872
1286	39,082
Increase ..	210

4. *Rain-fall.*—The rain-fall during the year under report was 117·03 inches as shown in the subjoined statement. The rain-fall, though slightly in excess of that of the previous year, fell far short of the average of the last five years. The rain at the commencement of the south-west monsoon was unusually heavy, but deficient towards its close :—

Months.	1875-76.	1876-77.	Months.	1875-76.	1876-77.
	INCHES.	INCHES.		INCHES.	INCHES.
April	0·98	1·51	October	3·58	1·26
May	2·13	1·18	November	0·79	0·73
June	31·07	34·89	December	0·96	0·25
July	40·17	49·04	January	...	...
August	25·15	20 81	February	...	0·03
September	10·79	7·33	March	0·98	...
Total ...	110·29	114·76	Total ...	6·31	2·27
Average ...	18·38	19·12	Average ...	1·58	0·57
			Grand Total of 12 months ...	116·60	117·03
			Average of the last five years.	...	146·02

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5. *Season.*—The season opened favorably, and owing to abundance of early rains the first rice crop yielded a plentiful harvest, but the latter part of the season was exceptionally bad. Owing to the early termination of the south-west monsoon the 2nd and 3rd rice crops as well as garden produce suffered seriously.

6. *Sanitary condition.*—The sanitary condition of the district was also bad. Cholera and small-pox prevailed in all the taluqs. The mortality from these diseases shows a marked increase over the returns of the previous year. Cholera was prevalent during the early part of the fasli and was succeeded by an outbreak of small-pox of a virulent type which prevailed more or less throughout the whole district, and had not died out at the close of the fasli, though it had very considerably abated. Due measures were taken to check the progress of these diseases by the establishment of quarantine camps, &c., and by the entertainment of extra Vaccinators in addition to the permanent staff. The number of persons who were vaccinated was enormous, being 72,492 against 14,281 vaccinated during the previous fasli. The decrease in deaths from fever was met by a corresponding increase in deaths from "other causes."

Fasli.	Cholera.	Small-pox.	Fever.	All Other Causes.	Total.
1285	350	305	4,630	11,404	16,689
1286	729	7,103	3,682	12,333	23,847
	Increase.		Decrease.	Increase.	
	379	6,798	948	929	7,158

Fasli.	Deaths		Total.
	By Disease.	By Wild Animals.	
1285	3,532	2,559	6,091
1286	2,464	1,855	4,319
Decrease ..	1,068	704	1,772

7. *Health of Cattle.*—Although rinderpest which prevailed at the end of the previous fasli continued during the early part of this fasli, the health of cattle was generally good during the year under report. They, however, suffered from want of green fodder during the greater part of the year.

8. *Statement No. 2—Prices.*—The prices of all kinds of grain exceeded those of the previous fasli and were also above the average of the last ten years as will be seen from the following abstract. The prices stood very high chiefly at the end of the year under report. The general increase in the prices is due to the produce of the district having been below the average and to the prevalence of famine in other parts of the Presidency particularly in Mysore and other districts adjoining Canara above the ghauts :—

Grains.	Average of ten years from Fasli 1276 to Fasli 1285.	Fasli 1285.	Fasli 1286.	Increase or Decrease in Fasli 1286 as compared with the Average.		Percentage.	Increase or Decrease in Fasli 1286 as compared with Fasli 1285.		Percentage.
				Increase.	Decrease.		Increase.	Decrease.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Paddy, 2nd sort, per garce.	147	141	175	28	...	19·05	34	...	24·11
Rice, 1st sort, per garce...	449	392	478	29	...	6·46	86	...	21·94
Rice, 2nd sort do. ...	342	319	420	78	...	22·80	101	...	31·66
Raggy, do. ...	216	208	238	22	...	10·18	30	...	14·42
Horse-gram do. ...	288	288	414	126	...	43·75	126	...	43·75

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9. *Exports of Rice by Sea.*—The subjoined statement shows the exports of rice by sea compared with those of the previous fasli. There is a general decrease in the exportation of rice by sea especially to Malabar where an unusually large quantity of Bengal rice appears to have been imported at cheaper rates. The decrease is also attributable to an unusually large quantity having been exported by land to Coorg and other countries above the ghauts where there was a heavy demand.

Ports.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Aden	...	...	...	...
Mekran	...	113	113	...
Arabian and other ports in the Persian Gulf.	20,639	4,939	...	15,700
Turkish ports	3,562	2,060	...	1,502
Kutch...	17,721	4,624	...	13,097
Portuguese ports	58,220	50,261	...	7,959
Bombay	33,952	96,047	62,095	...
Dwarka	148	20	...	128
Zanzibar	4,146	...	...	4,146
Ceylon	...	...	...	...
Guzarat	6,558	5,582	...	976
Malabar	4,25,399	2,51,198	...	1,74,201
Kurrachee	...	25	25	...
Total ...	5,70,345	4,14,869	62,233	2,17,709
Net Decrease ...	...	...	...	1,55,476

10. *Exports of Coffee.*—As will be observed from the subjoined statement there was a decrease of 18,461 cwts. in the quantity of coffee exported from this district during the year under report which is due to the scanty yield of the crops above the ghauts:—

Ports.	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	CWTS.	CWTS.	CWTS.	CWTS.
United Kingdom	34,101	26,987	...	7,114
France	27,161	26,834	...	327
Persian Gulf	3,408	2,680	...	728
Austria	3,835	406	...	3,429
All other ports	22,422	10,078	...	12,344
Malabar	3,976	170	...	3,806
Turkish ports	...	9,287	9,287	...
Total ...	94,903	76,442	9,287	27,748
Net Decrease ...	...	...	...	18,461

11. *Statement No. 3—Ryots' Holdings.*—The extent of occupied and unoccupied land cannot be given as the district is unsurveyed.

12. *Cultivation and Settlement.*—The following table shows the gross assessment, the remission, and the net revenue inclusive of miscellaneous items compared with the results of the previous fasli :—

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Items.	Last Fasli 1285.		Present Fasli 1286.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry .. .. Wet	} ..	12,82,882	..	12,83,816	..	934	..	..
Add— Land-cess	..	86,823	..	87,120	..	297	..	..
Total ..	..	13,69,705	..	13,70,936	..	1,231	..	..
Deduct— Remissions, Road Fund.	..	86,823	..	87,120	..	297	..	..
Other remissions as particularized in Statement No. 4 ..	..	70,672	..	70,694	..	22	..	..
Total ..	..	1,57,495	..	1,57,814	..	319	..	..
Remaining Beriz	..	12,12,210	..	12,13,122	..	912	..	..
Add— Miscellaneous items as per Statement No. 5.	..	56,593	..	82,172	..	25,579	..	..
Total ..	..	12,68,803	..	12,95,294	..	26,491	..	..

13. *Ryotwar Demand.*—The total ryotwar demand exhibits a net increase of Rupees 933-14-9 which is explained below:—

		RS.	A.	P.
Amount of settlement		12,82,882	0	10
Add—				
Assessment on lands newly taken up in Fasli 1286	964 15 11			
Assessment on a certain wurg assigned in lieu of tasdik resumed on account of the temple having fallen into ruins	1 1 0			
		966	0	11
	Total ...	12,83,848	1	9
Deduct—				
Assessment imposed on the excess in the cultivated extent found in certain Kambharty wurgs in Udipi taluq, the said extent being inadvertently considered as new cultivation.	2 15 8			
Assessment on lands taken up for public purposes	29 2 6			
		32	2	2
	Balance ...	12,83,815	15	7
	Increase ...	933	14	9

14. *Permanent Remissions.*—The amount of remissions under this head is Rs. 2,58,335-1-9 or Rupees 28-1-6 more than that of the previous year as shown below:—

	RS.	A.	P.
Total amount of permanent remission in Fasli 1285...	2,58,307	0	3
Add—			
Assessment of lands taken up for public purposes...	29	2	6
Total ...	2,58,336	2	9
Deduct—			
Assessment on a certain wurg assigned in lieu of a tasdik resumed on account of the temple having been abandoned	1	1	0
Balance ...	2,58,335	1	9
Increase ...	28	1	6

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15. *Statement No. 4—Temporary Remissions.*—The remissions granted under this head in the year under report amounted to Rupees 70,694. The increase of 22 Rupees is mainly attributable to changes under the following heads:—

Fasli.	Amount.
	RS.
1285	70,672
1286	70,694
Increase	22

16. *Item No. 9—Shamilat Bunjer.*—The increase under this head is due to larger portions of Taniky wurgs having been left uncultivated for want of water.

Fasli.	Assessment.
	RS.
1285	3,168
1286	3,554
Increase	386

17. *Item No. 11—Lands unoccupied.*—The decrease under this head is the result of some of the Bunjer wurgs having been taken up on durkhast.

Fasli	Assessment.
	RS.
1285	8,672
1286	8,297
Decrease	375

18. *Item No. 12—Deficiency of land and over assessment.*—The increase is chiefly due to the remission of assessment of certain wurgs kept under Board Shiffaras list having been transferred to this head in compliance with the Board's Proceedings, dated 16th February 1876, No. 454.

Fasli	Assessment.
	RS.
1285	8,982
1286	9,458
Increase	476

19. *Item No. 13— Board Shiffaras.*—The above explanation accounts for the decrease under this head.

Fasli.	Assessment.
	RS.
1285	10,031
1286	9,531
Decrease	500

20. The fluctuations under other heads being trifling need no special remarks.

21. *Enclosure B in Statement No. 3— Cultivation of special Products.*— Sugar-cane and cotton are the only special products raised in this district; there is a slight difference over the extent cultivated in the previous year which calls for no remarks:—

Fasli.	Extent cultivated.	
	Sugar-cane.	Cotton.
	ACRES.	ACRES.
1285	893	134
1286	840	153
	Decrease. 53	Increase. 19

22. *Statement No. 5— Miscellaneous Demand.*— The total demand on account of miscellaneous items of land revenue amounted to Rupees 82,172 and compared with that of the previous year shows a net increase of Rupees 25,579. The chief items under which the difference occurred are explained below:—

No.	Items.	Increase.	Decrease.
		RS.	RS.
6	Land cultivated but not included in the Jummabundi	...	1,376
29	Cardamom rent	1,500	...
29	Cultivation of jungle lands newly cleared by burning	3,246	...
51	Revenue derived from coir, the produce of Amin Divi Islands	25,129	...
56	Revenue Process Service Fees	...	2,768

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23. *Item No. 6.—Land cultivated but not included in the Jummabundi.*—The greater promptitude in the disposal of durkhast and Chapavani cases during the year under report, and the consequent transfer of the corresponding amount of assessment from this head to "Land Revenue" proper, caused the decrease under this head.

24. *Item No. 29.—Cardamom Rent.*—The increase under this head is due to Cardamom rent of Neriya jungles, hitherto credited to Forests, being now credited to "Land Revenue, Miscellaneous" under the principles enunciated in G.O., dated 4th December 1875, No. 1,748.

25. *Im No. 39.—Cultivation of Jungle lands newly cleared by burning.*—The extent of kumeri cultivated during the year was smaller than that cultivated in the previous year. The increase, however, in assessment is due to the penal rate of Rupees 8 having been charged on the extent of Circar kumeri cultivated without permission in the Upperangadi and Kundapur Taluqs :—

Fasli.	Extent.	Amount.
	ACRES.	RS.
1285	13,345	16,152
1286	10,615	19,398
	Decrease.	Increase.
	2,730	3,246

26. *Item No. 51.—Revenue derived from Coir, the produce of Amindivi Islands.*—The quantity of coir sold during the year under report was larger, and the prices obtained higher than in the preceding year. Hence the increase under this item, which is also partly due to the price of 133 candies of coir despatched to Calcutta at the close of the previous year, having been adjusted in the beginning of the fasli under report :—

Fasli.	Quantity.	Rate.		
	CANDIES.	RS.	A.	P.
1285	502	52	14	0
1286	973	53	5	5
Increase ...	471	0	7	5

27. *Item No. 56.—Revenue Process Service Fees.*—Batta on the service of processes in Hossagame and revenue miscellaneous cases was collected in cash during the greater part of the previous fasli and credited to this head, while it was collected during the year under report in Court Fees stamps and credited to "Stamps." The decrease is, therefore, due to a change in the head of account.

28. The fluctuations under other items in the statement are insignificant and do not require special notice.

29. *Statement No.* 6.—There being no Zemindari estates in the district this statement is blank.

30. *Statement No. 7.—Sundry Sources of Revenue.*—From the statement given below it will be seen that the demand under this head was Rupees 1,66,174 below the demand of the previous year. The decrease occurs in all items except under Non-Judicial Stamps.

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Excise on Spirits and Drugs...	1,42,654	1,40,420	...	2,234
Salt	5,19,396	3,68,597	..	1,50,799
Sea Customs	44,992	38,851	...	6,141
Stamps ... Judicial	1,58,688	1,51,462	...	7,226
Stamps ... Non-Judicial...	51,672	51,898	226	...
Total ...	9,17,402	7,51,228	226	1,66,400
Net decrease ...	...	...	...	1,66,174

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31. *Excise on Spirits and Drugs.*—The decrease under this head is due to the resale of the arrack farm of the Upperangadi Taluq in consequence of the failure of the contractor.

32. *Salt.*—The large decrease observable under this head is owing to the falling of in the inland and home consumption of Government salt. The decrease in the inland consumption is attributable to the prevalence of scarcity and famine above the ghauts, in consequence of which the inland traders from Mysore and Coorg took back food-grains instead of salt as usual, while the large consumption of illicitly manufactured earth-salt by the poorer classes, in preference to the comparatively costly Government article, caused the falling off in the home consumption. Moreover, the large importation of Goa and Bombay salt by private traders and the absence of an efficient preventive establishment to check smuggling contributed to the marked decrease in the revenue under this head. It is hoped, however, that an efficient check will be exercised over illicit manufacture and smuggling of salt as the Salt Excise Act has now been brought into force in this district.

Fasli.	Home Consumption.	Inland Consumption.
	IND. MD.	IND. MD.
1285	88,209	100,622
1286	38,329	67,833
Decrease ..	49,880	32,789

33. *Wastage of Salt.*—The subjoined statement shows that the percentage of wastage of salt during the year under report was a little higher than that of the preceding year. In the settlement report for Fasli 1285 sanction was solicited for striking off the accounts 5,106-27 Indian maunds of salt on account of wastage. As sanction has not yet been accorded, I have the honor to request that I may be allowed to strike off the same, as well as the wastage of the year under report, viz, Indian maunds 7,290-39 seers, or amounting in the aggregate to 12,397-26 Indian maunds :—

Fasli.	Quantity stored.	Outturn of the Stores.	Wastage.	Percentage.
	IND. MDS.	IND. MDS.	IND. MDS.	IND. MDS.
1285	170,632	165,526	5,106	2·99
1286	189,123	181,832	7,291	3·85
Increase ...	18,491	16,306	2,185	0·86

34. *Sea Customs.*—The decrease under this head is due to a fall in the export of rice during the year.

35. *Stamps.*—Fluctuation in litigation is the only reason that can be assigned for the decrease under Judicial Stamps. The small increase in non-judicial stamps requires no remark.

36. The total revenue from land and sundry sources exhibits a decrease of 1,39,683 Rupees compared with that of the preceding year as is shown below, and is, as already explained, chiefly due to the falling off in salt revenue :—

——	Fasli 1285.	Fasli 1286.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue	12,68,803	12,95,294	26,491	...
2. Sundry Sources of Revenue.	9,17,402	7,51,228	...	1,66,174
Total ...	21,86,205	20,46,522	26,491	1,66,174
Net decrease ...	..	...	...	1,39,683

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37. The following abstract shows the demand, collection, and balance of all sources of current revenue for the year under report:—

Items.	Demand.	Collection.	Balance.	Subsequent Collections up to 31st August 1877.	Balance.
	RS.	RS.	RS.	RS.	RS.
1. Land Revenue	12,95,294	12,23,792	71,502	41,723	29,779
2. Sundry Sources of Revenue.	7,51,228	7,20,531	30,697	15,949	14,748
Total ...	20,46,522	19,44,323	1,02,199	57,672	44,527

38. Out of the total demand of Rupees 20,46,522, Rupees 19,44,323 were collected within the fasli, and Rupees 57,672 subsequently, *i.e.*, up to the 31st August, leaving a balance of Rupees 44,527 still uncollected, which amount will be shortly realized.

39. The demand, collection, and balance of arrears are shown in the following abstract:—

——	Land Revenue.			Sundry Sources of Revenue.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance at the commencement of Fasli ...	72,913	9	9	34,275	14	9	1,07,189	8	6
Amount collected, &c., within the Fasli ...	69,063	3	11	27,177	0	0	96,240	3	11
Balance at the close of the Fasli	3,850	5	10	7,098	14	9	10,949	4	7
Subsequent collections up to 31st August ...	586	6	2	36	15	10	623	6	0
Balance ...	3,263	15	8	7,061	14	11	10,325	14	7

40. Out of the balance of Rupees 10,325-14-7, Rupees 5,440-9-3 are recoverable and Rupees 4,885-5-4 irrecoverable. The Tahsildars have been instructed to collect the amount of recoverable arrears as early as possible. The irrecoverable balance is composed of two items, viz., Rupees 4,079-10-2 and Rupees 805-11-2. The former amount was recommended in the last year's settlement report to be written off the accounts. The necessary sanction not having yet been received, it is included in this year's statement. Out of the latter amount a sum of Rupees 544-6-2 was due on estates sold for arrears of revenue and purchased on behalf of Government at a nominal price, and is composed of Rupees 49-13-1 appertaining to Fasli 1282, Rupees 225-8-8 to Fasli 1283, Rupees 120-7-10 to Fasli 1284, and Rupees 148-8-7 to Fasli 1285. The balance of Rupees 261-5-0 consists of two items, viz., Rupees 260-11-7 the arrears of kumeri assessment and 0-9-5 arrears of Nelaterige assessment. The former item is irrecoverable because the defaulters concerned possess neither real nor personal property, and the latter because the defaulters are not to be found and have not left any property. I therefore beg to request that sanction may be accorded for writing off the accounts the whole of the irrecoverable balance.

41. *Coercive Process.*—Movable and immovable property of the value of Rupees 1,133 was sold during the year for the realization of arrears of revenue amounting to Rupees 1,471, against property to the value of Rupees 2,350 sold for arrears of Rupees 4,078 during the previous year.

42. *Collection and Charges.*—In the following abstract the collection and charges of the fasli under each head are shown in comparison with those of Fasli 1285. There was a net falling off in the collection as well as in charges, amounting to Rupees 1,37,389 and Rupees 2,56,551 respectively. The deficiency in the collection has been explained above (paragraphs 31 to 35).

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Items.	Collections.				Charges.			
	Fasli 1285.	Fasli 1286.	Difference.		Fasli 1285.	Fasli 1286.	Difference.	
			Increase.	Decrease.			Increase.	Decrease.
	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
Land Revenue. ..	12,54,571	13,04,802	50,231	..	1,44,271	1,49,561	5,290	..
Excise on Spirits and Drugs	1,48,553	1,24,873	..	23,680	..	9	9	..
Sea Customs	44,992	38,851	..	6,141	8,293	9,978	1,685	..
Salt	5,19,396	3,68,597	..	1,50,799	3,36,529	73,422	..	2,63,107
Stamps	2,10,360	2,03,360	..	7,000	6,390	5,962	..	428
Total ..	21,77,872	20,40,483	50,231	1,87,620	4,95,483	2,38,932	6,984	2,63,535
Net decrease ..	..	..	..	1,37,389	..	..	..	2,56,551

43. *Salary and Expenses.*—There is a net increase of Rupees 4,965 under this head, which is due to charges on account of famine batta newly sanctioned, and to the purchase of rice for the Amindivi Islands at higher rates than in the preceding year. The only decrease of Rs. 6,548 occuring under this head is attributable to the employment of the permanent Collector in another district and the salary of the District Judge having been debited during the year to "Law and Justice" instead of to "Salaries" as in the preceding year.

44. *Sea Customs.*—There is a net increase of Rupees 1,685 under this head, attributable to four new beam scales having been purchased in the year for use at the sub-ports of Barkur, Udipi, Manjeshwar, and Naikinkatta, and to the entertainment of a temporary clerk on a salary of Rupees 15 at the sub-port of Udipi.

Vide G.O., dated 25th February 1876, No. 284.

45. *Salt.*—There is a net decrease of Rupees 2,63,107 under this head which is due to the purchase of a smaller quantity of salt at a lower rate during the year under report for the Government monopoly. During the preceding year the contractor obtained credit for export duty on Bombay salt, which was eventually adjusted by payment to the Bombay Government, while during the year under report the contractor himself prepaid the export duty which was included in the amount of the contract; this accounts for the omission of the item "Duty paid on Salt imported" for Fasli 1286.

——	Quantity of Salt purchased for the Monopoly.	Price paid.	
		Rate.	Amount.
1285.	IND. MDS.		RS.
Bombay Salt	121,890	At 275 per garce	2,79,331
Damao	1,621	At 52-12-0 per garce ...	713
Goa Salt...	44,920	At 28 do. ..	10,481
Local manufacture	75,802	At 22-8-0, 23-12-0 and 25...	14,484
Total ...	244,233	Total ...	3,05,009
1286.			
Bombay Salt...	29,027	At 271 per garce	12,941
Local manufacture	118,328	At 23-12-0 and 25	22,567
Total ...	147,355	Total ...	35,508
Decrease ...	96,878	Decrease ...	2,69,501

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46. *Petty Construction and Repairs.*—A net decrease of Rupees 2,088 occurs under this head in consequence of the non-execution of petty constructions during the year with the view to meet the financial pressure.

47. *Landed property acquired by Public Servants.*—During the year under report thirty public servants have acquired landed property altogether assessed at Rupees 2,417-11-4 by purchase, inheritance, &c., and eleven public servants have parted with landed property altogether assessed at Rupees 127-7-11.

48. *Costs of Civil Suits.*—A statement of costs incurred in civil suits for and against Government is enclosed.

49. *Taluq and Village Accounts.*—All the revised forms of village accounts have been brought into use during the fasli under report. The accounts are kept pretty fairly by the village officers in the district. Greater accuracy may be expected when the Village Accountants become more accustomed to the new forms.

50. *Examination of Taluq Treasuries.*—During the year under report the Treasuries of Udipi and Kassergode Taluqs as well as the accounts of the Mangalore Taluq were examined by the Treasury Deputy Collector, Mr. Leggatt. The accounts were, on the whole, reported to be fairly kept, and the attention of the Tahsildars has been drawn to certain defects noticed by the Deputy Collector.

51. *Agricultural Statistics.*—The agricultural statistics of the district will be submitted separately; the returns from some of the taluqs not having been received, complete information on the subject is not at present available.

52. *Lapsed Pagoda Assignments.*—The assignment of land revenue, amounting to Rupees 4, made to a Bhootastan in the Udipi Taluq was resumed during the year as no services have been performed therein for the last 12 years.

Padegardi Bhoota situated in the Nadsal Village, Padubidri Magane in the Udipi Taluq.

53. *Statement A.—Quinquennial Returns.*—The extent and number of villages and hamlets during the year under report is the same as those of Fasli 1281.

54. *Statement B.—Sirkar Ayacut and Cultivation.*—The district not having been surveyed, the information required in this statement cannot be furnished.

55. *Statement C.—Irrigation Works.*—Statement C of Irrigation Works is herein enclosed, and calls for no special remarks.

56. *Statement D.—Houses and Population.*—The figures taken from the Census of Fasli 1281 *plus* the increment of 1 per cent per annum are shown in this statement under the authority of the Board's Proceedings, dated 22nd February 1877, No. 787.

57. *Statement E.—Ryot's Puttas, &c.*—The number of puttas given in Statement No. 1 do not include Bunjar wurgs which, however, are included in that given in Column 7, Statement E. Hence the difference between the numbers of puttas given in those statements.

58. *Statement F.—Rent Roll.*—The pay of the village establishment which forms part of the temporary remissions is not charged in this district on each wurg separately, but on the gross amount of demand. Hence it is impossible to deduct the temporary remissions from the several items given in Statement F so as to make the total of Column 3 thereof to tally with that of Column 60 of Statement No. 3 as required in paragraph 7 of the Board's Proceedings, dated 5th September 1874, No. 2,502.

59. *Conduct of Subordinate Officers.*—I have no special remarks to record under this head. My experience of the district was confined to the latter part of the fasli. The impression I have derived from the work of the subordinate officers, both Covenanted and Uncovenanted, is on the whole favorable. I have been quite satisfied with the conduct and work of the Sheristadar, Venkappa Punja. The removal of Mr. G. Stokes, Acting Head Assistant Collector, towards the close of the fasli was a great loss to the district.

SOUTH CANARA,
6th October 1877.

(Signed) W. H. COMYN,
Acting Collector.

Exd. W. H. French.

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SETTLEMENT REPORT

OF

MALABAR.

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I have the honor to submit my report on the Revenue Settlement and Collections of this District for the past Fasli 1286 (1876-77), together with the prescribed annual and quinquennial statements connected therewith as per accompanying list. Quinquennial Returns C and D have been omitted, as the former relates to irrigation works, none of which exist in this district; and the submission of the latter is rendered unnecessary this time by the Board's Proceedings, dated 21st April 1877, No. 1,823.

2. The villages at which, and the officers by whom, the settlement of the several taluqs was made are given in detail in Statement No. 1. The work was commenced on the 15th January and terminated on the 27th of April. The settlement of the Calicut and Cochin Taluqs was conducted by me personally, while the several divisional officers attended to this duty in their respective charges as shown below:—

Cherakal ... Kottayam ... Kurumbranad ...	D. Buick, Esq., Acting Sub-Collector.
Palghaut ... Ponani ...	E. J. Sewell, Esq., Acting Head Assistant Collector.
Ernad ... Walluvanad ...	H. M. Winterbotham, Esq., Acting Special Assistant Collector.
Wynaad ...	A. M. MacGregor, Esq., Deputy Collector.

3. *Puttas.*—The puttas for the year numbered in all 173,424 against 173,211 of the previous fasli, and the increase of 213 is due to ordinary causes, such as changes in holdings and to lands being newly brought under assessment; 3,560 fresh puttas were issued during the year against 3,715 in Fasli 1285.

4. *Changes in the Number and Tenure of Villages.*—The three Amshoms of Nambolakode, Munad and Cherangode, forming part of South-East Wynaad, were under the orders of Government in the Judicial Department, dated 8th March last, No. 601, transferred to the jurisdiction of the Commissioner of the Nilgiris on the 1st April 1877, thus reducing the number of villages in the district to 428, which are all ryotwari.

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5. *Season.*—The rainfall of the year was very scanty, only 83·43 inches having been guaged during the twelve months. Subjoined is a statement showing the average monthly registered rainfall in the district for each of the past five years, from which it will be perceived that the fall for the year under report was below that of the preceding four years, although that of the preceding year was exceptionally small :—

——	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
July	30·88	37·12	30·46	29·65	35·64
August	15·72	8·60	12·69	11·59	11·82
September	15·30	6·53	8 93	4·73	5·07
October	3·89	7·85	10 23	6·29	2·25
November	3·36	0·41	2·56	1·99	1·18
December	1·98	0·75	1 09	0·43	0·08
January	...	...	0·06	...	...
February	3·02	0·19	...	0 08	0·15
March	0·08	0·05	0·46	1·81	0·61
April	3·56	5·14	3 25	2·98	1·90
May	7·01	11·54	20 60	4·80	2·46
June	30·84	29·71	44·25	34 15	22·27
Total...	115·64	107·89	134·58	98·50	83·43

The season was a very unfavorable one, and owing to the scanty rainfall in the months of October, November and December, on which the magarom (second crop) cultivation was dependent, there was a most serious failure in the crops causing great distress among the lower classes.

6. *Sanitary Condition.*—Although there was a slight improvement in the state of public health, the year cannot be said to have been good in a sanitary point of view. The number of deaths from cholera, small-pox and fevers amounted to 23,530 against 33,803 in the previous year. The mortality from these causes for each of the past five years is shown below .—

——	Cholera.	Small-pox.	Fevers.	Total.
Fasli 1282	31	4,528	12,698	17,257
„ 1283	10	14,858	12,166	27,034
„ 1284	13	7,029	13,945	20,987
„ 1285	12,210	6,479	15,114	33,803
„ 1286	9,254	1,303	12,973	23,530

7. The cholera epidemic continued throughout the year. Its ravages were at a maximum in June 1877 when it carried off 2,317 souls. The Palghaut and Ponany Taluqs seem to have suffered most. Contrasted with the preceding year, the deaths from it exhibit a slight decrease.

8. In the matter of small-pox, the year bears very favorable comparison with those preceding it, while the casualties from fevers were below those of the previous two faslis, and were confined in a considerable degree to the taluqs of Ernad, Walluvanad and Palghaut.

9. *Prices.*—The unfavorable character of the season and the consequent failure in agricultural operations caused a very considerable rise in prices as may be perceived by the marginally noted figures. But on the other hand this had the effect of stimulating private enterprise to an extent never before known. The result was that prices, though high, were not so high as one might have anticipated in a year of such widespread scarcity and distress.

Grains.	Average Price of the last ten years.	Fasli 1285.	Fasli 1286.
	RS.	RS.	RS.
Rice, 1st sort	..	428	549
„ 2nd „	..	391	499
Paddy, 1st „	197	200	251
„ 2nd „	179	178	230
Ragi	219	220	351
Horse-gram	291	282	429

10. *Ryotwar Holdings and Cultivation.*—A comparative statement of the cultivation and settlement for the past two fasli years is subjoined.

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Items.	Last Fasli.		Current Fasli.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	400,273	6,28,476	407,644	6,38,033	7,371	9,557	..	..
Wet	388,285	11,66,746	389,303	11,68,468	1,018	1,722	..	..
Total ..	788,558	17,95,222	796,947	18,06,501	8,389	11,279	..	..
Add—								
Second-crop assessment ..	..	..	..	..	..	..	..	..
Additional assessment	..	..	..	..	..	..	..	..
Water-tax	..	..	..	..	..	..	..	..
Local Fund Cess	..	1,10,695	..	1,09,535	..	..	..	1,160
Village Service Cess	..	90,511	..	89,148	..	..	..	1,363
Total ..	788,558	19,96,428	796,947	20,05,184	8,389	11,279	..	2,523
Deduct—								
Remissions	707	1,108	953	1,361	246	253	..	..
Local Fund Cess	..	1,10,695	..	1,09,535	..	..	..	1,160
Amshom Service Cess	..	90,511	..	89,148	..	..	..	1,363
Other Remissions as particularized in Statement No. 4 ..	1,568	3,620	9,817	34,218	8,249	30,598	..	..
Total ..	2,275	2,05,934	10,770	234,262	8,495	30,851	..	2,523
Remaining Beriz	786,283	17,90,494	786,177	17,70,922	..	..	106	19,572
Add— Miscellaneous items	..	37,673	..	38,810	..	1,137	..	..
Net Total ..	786,283	18,28,167	786,177	18,09,732	..	..	106	18,435

11. It will be seen from the above statement that there occurs a decrease of Rupees 19,572 during the year when compared with the demand of the previous year, which is mainly attributable to remissions to the amount of Rupees 13,947 having been granted for failure of wet crops, and also to the full year's demand of the three Amshoms transferred to the Nilgiris having been by the Board's Proceedings, dated 9th May 1877, No. 6,754, transferred to the accounts of that district. This decrease is explained in more detail in the margin. The increase of Rupees 1,137 under the head "Miscellaneous" being trifling, calls for no special remarks.

	RS.	RS.	RS.
Net demand under wet for Fasli 1285 ...	...	11,65,175	
Add—			
Remissions not grantable in Fasli 1286..	1,116	...	
Additional demand in Fasli 1286	2,179	...	
		3,295	
Total ...		11,68,470	
Deduct—			
Demand transferred to Nilgiris	3,223	...	
Remissions for failure of wet crops ...	13,947	...	
Waste...	1,361	...	
Miscellaneous	2,380	...	
		20,911	
Net demand for Fasli 1286...	...	11,47,559	
Decrease between net demand of Fasli 1285 and 1286	...	...	17,616
Net demand under Garden for Fasli 1285.	...	5,52,600	
Add—			
Remissions not grantable in Fasli 1286.	176	...	
Additional demand on Coffee in ,,	7,141	...	
,, ,, Cocoanut, &c. ,,	2,339	...	
		9,656	
Total ...		5,62,256	
Deduct—			
Demand transferred to Nilgiris	11,390	...	
Remission on Coffee...	2,048	...	
,, on Cocoanut	268	...	
Miscellaneous	962	...	
		14,668	
Net demand for Fasli 1286	...	5,47,588	
Decrease between net demand of Fasli 1285 and 1286	...	...	5,012
Total net decrease	...	...	22,628
Deduct net increase under Dry in Fasli 1286	...	...	3,056
Balance of decrease	...	...	19,572

12. *Waste remitted and charged.*—A sum of Rs. 1,361 was remitted during the year on 953 acres of wet land left fallow, and a sum of Rupees 3,467 was charged on 5,430 acres, of which Rs. 1,597 represent the assessment on 4,249 acres of dry land, assessed at the uniform rate of 6 Annas per acre.

13. *Grant of Cowles.*—Statement No. 6 shows that fourteen cowles were granted during the year for the reclamation of waste land, of which thirteen were for 322 acres of wet land, bearing an assessment of Rs. 555, and the remaining one for 2 acres of dry land.

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14. *Remissions.*—An aggregate sum of Rupees 34,218 was granted as remissions during the year; and contrasted with those of the previous year, exhibit an increase of Rupees 30,598, as will be perceived by reference to Statement No. 4. Of this amount Rupees 15,734 appertain to temporary remissions, and was mainly caused by an amount of Rupees 13,947 having been remitted for failure of crops and to a remission on account of cowles of Rupees 1,512, directed to be shown in the accounts in the Board's Official Memorandum, No. 122, dated 18th January 1877.

15. The balance of Rupees 18,484 refers to fixed remissions, and is chiefly due to the transfer to the Nilgiri District of three Amshoms of South-East Wynaad, involving a transfer of demand of Rupees 14,613.

16. *Collections.*—The collections on account of Land and Sundry Sources of Revenue for each of the past two years are embodied in the subjoined statement:—

Items.	Fasli 1285.			Fasli 1286.			Increase	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanetly settled	..	..	..	10,500	..	10,500	10,500	..
Shrotriem Jodi	..	..	..	..	..	..	..	..
Ryotwar	47,538	17,37,536	17,85,074	53,071	17,31,378	17,84,449	..	625
Miscellaneous	99	37,545	37,644	129	38,143	38,272	628	..
Total ..	47,637	17,75,081	18,22,718	63,700	17,69,521	18,33,221	10,503	..
Abkári	7,890	2,53,760	2,61,650	3,903	2,21,472	2,25,376	..	36,275
Salt	..	8,43,529	8,43,529	..	4,65,978	4,65,978	..	3,77,551
Sea Customs	..	43,370	43,370	..	43,855	43,855	485	..
Land Customs	..	2,031	2,031	..	6,582	6,582	4,551	..
Stamps	..	6,73,820	6,73,820	..	7,31,018	7,31,018	57,198	..
Income-tax	..	18	18	..	..	..	..	18
Grand Total ..	55,527	35,91,609	36,47,136	67,603	32,38,426	33,06,029	..	3,41,107

17. It will be seen from the above that the total collections under the several heads of revenue aggregated Rupees 33,06,029 and are below those of the previous year by Rs. 3,41,107. The fluctuation under each head and its causes are detailed below.

18. *Permanently settled.*—This head exhibits an increase of Rupees 10,500, and consists of two years' compensation due to Sultan Ali Rajah on account of the Ameni Island, which instead of being paid to him was carried to the credit of his peishcush in arrears. The increase is merely nominal, as no such collection was made in the preceding year.

19. *Ryotwar and Miscellaneous.*—The decrease of Rupees 625 under "Ryotwar" is too trifling to demand special notice, and the same may be said of the slight increase (Rupees 628) occuring under the head "Miscellaneous."

20. *Abkári.*—The receipts under "Abkári" show a decrease of Rupees 36,275 which is partly ascribable to the distressed state of the country. There is, however, no doubt that the renters took advantage of this cause to keep back their kists, hoping that this would be the easiest method of securing concessions at the hands of Government. Since the receipt of the Board's Proceedings, dated 18th June 1877, No. 2,864, energetic measures have been adopted for the speedy realization of this large arrear, and a sum of Rupees 34,028 has already been recovered up to end of September 1877.

21. *Salt.*—A very considerable decrease occurs under the head Salt, viz., Rupees 3,77,551. This is attributable to the large importations of Bombay salt, the duty on which was paid at Bombay prior to its removal, and to Eastern Coast Salt successfully supplanting the sales of the Government stocks both in parts of the district itself and in those adjacent to it. Another reason for the falling off is that the season afforded peculiar facilities for illicit manufacture.

22. *Sea Customs.*—The trifling increase of Rupees 485 under "Sea Customs" calls for no special remark.

23. e*Land Customs.*—Under "Land Customs" is observable an increase of Rupees 4,551, which is xplained by the fact that a larger quantity of liquor had been passed across the British frontier line from Mahe than in the preceding year.

24. *Stamps.*—This head of revenue exhibits an increase of Rupees 57,198, of which Rupees 44,172 appertains to Court Fees and Rupees 13,026 to Non-Judicial Stamps. This increase is doubtless due to increased litigation and to the steady development of monetary transactions.

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25. *Coercive Process.*—Recourse to coercive process was had in 175 cases, involving arrears amounting to Rupees 3,079, against 247 for Rupees 5,266 in the previous fasli. The value of property sold amounted to Rupees 3,273, and consisted of movables valued at Rupees 2,370 and immovables worth Rupees 903. The decreased issue of processes is satisfactory, especially when the unfavorable condition of the season is taken into consideration.

26. *Balances.*—The year closed with a total outstanding balance of Rupees 1,60,727; of this Rupees 91,987 appertain to the period under review and fall under the heads of Land Revenue and Abkári in the proportions specified in the margin. The taluqs in which these arrears have chiefly accumulated, and the sums against each, are as noted in the margin.

	RS.
Land Revenue	55,211
Abkári	36,776
	91,987

Cherakal	17,686
Calicut	23,077
Ponani	19,150
Wynaad	18,012
	77,925

27. A sum of Rupees 60,365, viz., Rupees 26,337 under Land Revenue and Rupees 34,028 under Abkári, have been realized since the close of the fasli; and of the remaining Rupees 31,622, a sum of Rupees 15,000 is peishcush due by Sultan Ali Rajah.

28. The outstanding balances of previous years aggregate Rupees 68,740, of which Rupees 63,926 represent the arrears of peishcush due by Sultan Ali Rajah, for which his Laccadive Islands have been sequestrated and held under Government management. Excluding this amount, there remains a balance of Rupees 4,814, of which Rupees 3,214 are found to be irrecoverable. This last mentioned amount is inclusive of a sum of Rupees 1,457, which was recommended in paragraph 34 of my last year's report to be expunged from the accounts, but no orders on this point have as yet been received. The details of both years' irrecoverable balances are noted in the statement below, and sanction is solicited for removing them from the accounts:—

—	Fasli 1285.			Fasli 1286.		
	RS.	A.	P.	RS.	A.	P.
1. Assessment on land taken up for roadway	40	0	0	...	...	...
2. Arrears on unproductive lands that had to be sold for the arrears and purchased by Government at nominal price...	959	0	0	232	14	4
3. Assessment erroneously charged	191	0	0	404	7	3
4. Arrears where gardens have become unproductive and defaulters have left the place	17	8	10	44	0	0
5. Assessment erroneously entered in demand	2	4	6	2	4	6
6. Do. on land left uncultivated	236	13	6	...	...	...
7. Do. on three Amshoms transferred to the Nilgiri District	...	...	...	1,055	6	11
8. Do. on lands submerged	...	...	...	18	12	0
Total ...	1,456	10	10	1,757	13	0

29. *Charges.*—By Statement No. 9 it will be seen that the total charges of the year amounted to Rupees 3,26,712, and contrasted with the previous year's expenditure exhibit a net decrease of Rupees 8,91,309, which is principally due to the purchase of salt being very limited during the year under notice, owing to the anticipation of the speedy introduction of the Salt Excise Act.

30. The amount paid for the purchase of salt during each of the past two years is shown in the margin. The quantity purchased during the year amounted to 92,256 Indian maunds and is below that of the previous year by 308,146 Indian maunds. The average price per garce came up to Rupees 38-6-4 exclusive of duty, or with duty to Rupees 255-14-4 per garce.

	RS.
Fasli 1285...	9,24,269
" 1286...	29,535

31. The total charges bear a percentage of 9·88 to the gross collections of Rupees 33,06,029.

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32. *Landed property acquired by Public Servants.*—The extent of land acquired by public servants during the year under report is shown in the following statement:—

Name and Designation.	Taluq in which situated.	Extent.	Assessment.
		ACRES.	RS. A. P.
1. Raman Nambyar, Deputy Tahsildar of Alatur.	Ponani	2 9 13	13 5 2
	Cochin State ..	4 4 12	5 0 0
2. Krishna Menon, Salt Deputy Collector's Head Clerk.	Ponani and Ernad.	18 15 13	66 3 7
3. Achutan Nair, Salt Deputy Collector's Acting 2nd Clerk.	Ponani	16 14 2	68 10 2
4. Viran Kutty, Gumastah, Walluvanad Taluq.	Walluvanad ...	10 0 6	32 7 8
5. Govinda Menon do. do.	Do.	0 9 12	0 7 5
6. Venketeswara Patter, Escheat Inspector	Palghaut	0 9 0	1 7 4
7. Kellapen, Deputy Tahsildar of Taliparamba.	Calicut	52 0 0	... ...
8. Luria Narayanayan, Revenue Inspector, Cherakal Taluq.	Palghaut	1 10 14	5 9 6

33. *Examination of Taluq and Village Accounts.*—The taluq and village accounts were examined at odd times of the year by the divisional officers and found generally to be correctly kept.

34. *Examination of Taluq Treasuries under Board's Standing Order No.* 8 *of* 1874.—The Taluq Treasuries of Ernad, Walluvanad and Palghaut were examined by the Treasury Deputy Collector, the former in October 1876 and the two latter in February 1877, and every thing was found to be correct and satisfactory.

35. *Remarks on the Conduct of Subordinates.*—The work in the divisional offices and taluqs was conducted to my entire satisfaction. The same cannot be said for *all* the Deputy Tahsildars, but no one was suspended or dismissed within the year except an Acting Sheristadar (N. R. Teroomaliah) in Wynaad.

36. Copy of the Sub-Collector's report is submitted.

CALICUT,
14th November 1877.

(Signed) W. LOGAN,
Collector.

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SUB-COLLECTORATE.

I HAVE the honor to report on the settlement of the Sub-division for Fasli 1286.

2. The settlement was conducted by me. It commenced on the 15th January and terminated on the 6th March last.

3. The places where puttas were distributed, and the period occupied in the settlement of each taluq were—

		Number of days.
1 Kurumbranad...	1. Kuttiadi. 2. Payali. 3. Quilandy. 4. Badagara.	— 16.
2. Kottayam. ...	1. Tellicherry. 2. Kutaparamba. 3. Kanoth.	— 8.
3. Cherikal. ...	Cannanore.	— 9.

4. The total number of puttas issued for the fasli in the three taluqs forming the Sub-division was 3,918, of which 953 were new ones and the remainder (2,965) were old puttas in which alterations were found to be necessary.

5. The fall of rain for this fasli is as noted below:—

Taluqs.	Fasli 1285.		Fasli 1286.	
	Glass.	Ounce.	Glass.	Ounce.
1. Cherikal	93	1	104	9
2. Kottayam	85	5	104	3
3. Kurumbranad	82	...	109	3

The rainfall for this fasli was greater than that of the preceding one, but the increase requires explanation. Fasli 1286 includes the month of July 1876, when 40 inches fell, and June 1877, when 42½ inches fell; or in other words, 82½ inches out of 105 fell in the first month and the last month of the fasli year. The rainfall in August was under the average, and in September, October, and November it was merely nominal. In December, January, February, and March there was none at all. In consequence of this the magarom crop, which depends on the October rains, failed to a great extent, especially in the taluq of Kurumbranad. The failure was most marked in the extreme south of the division, bordering on the Calicut Taluq, and became less so proceeding through the division towards the north until it became scarcely in the taluq of Cherikal, which, I believe, was the taluq in the district which suffered least during the year. Owing to the failure of the magarom crop, to the famine prevalent in the Ceded Districts, to the exportation to Coorg and Wynaad, and to the dependance of the Sub-division to a considerable extent on imported grain, the price of all food-grains ruled exceedingly high during the year. Importation was, however, exceedingly active, and the enter-

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prising merchants of Cannanore, Tellicherry, and Badagara must have realized handsome profits on their transactions. For the great bulk of the people, however, the year must be said to have been a bad one.

6. The public health also cannot be said to have been good. Cholera prevailed throughout the year in the three taluqs forming the Sub-division, and was epidemic in the taluqs of Cherikal and Kurumbranad during the last quarter of the fasli.

Small-pox also added to the mortality, though not to such a serious extent as was the case in the previous years. During this fasli Cherikal suffered most from this disease, which may perhaps be accounted for by the facts that it suffered least in the two preceding years, and that the progress of the disease was from south to north. The mortality from this disease was as shown below:—

	Cholera.	Small-pox.
Cherikal	723	284
Kottayam	369	119
Kurumbranad	678	157
Total	1,770	560
In Fasli 1285	472	3,299
Increase	1,298	Decrease. 2,739

7. A comparative statement of the price of paddy is given below:—

Value of 1st Sort Paddy per Garce.

	RS.	A.	P.
Fasli 1285	208	9	7
„ 1286	250	3	9

It is to be noted that the latter price is that of paddy when it was in the market early in the fasli after the kanny crop. In the latter part of the fasli there was none in the market, or it would, of course, have risen equally with rice.

8. There was a small increase of Rupees 3,100-14-9 in the land revenue over the previous fasli, chiefly due to the fact of new gardens being brought to account. The particulars are as follow:—

	RS.	A.	P.
Fasli 1285	5,23,445	3	5
„ 1286	5,26,546	2	2
Increase	3,100	14	9

The several items of increase and decrease in the revenue are shown below:—

Wet Lands.

Particulars of Increase.

	RS.	A.	P.
Remission resumed	89	5	1
Assessment on new lands	40	9	4
Do. on lands granted on progressive cowle	281	3	8
Resumption of temporary remission granted on cowle	18	3	11
Crop assessment	128	2	7
Total	557	8	7

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Particulars of Decrease.

	RS.	A.	P.
Decrease of assessment on lands converted into gardens...	15	7	5
Decrease of assessment on lands not waste ...	99	6	11
Remission granted for failure of crops	1,524	3	2
Cowle remissions	226	13	6
Decrease of shistom on escheat lands sold ..	64	11	8
Do. of assessment on lands as per crop ...	131	9	5
Total ...	2,062	4	1
Net Decrease ...	1,504	11	6

This large decrease of wet assessment was due to remissions granted for failure of crops. Owing to the failure of the October rain the magarom crop failed extensively. I inspected a considerable portion of the withered crop in Kurumbranad Taluq, and the rest was inspected by the Tahsildar and the various Taluq and Sub-division subordinates. The low-lying paddy flats along the river banks suffered to a great extent owing to the presence of salt in the soil which the scanty rains were unable to wash away. In Kottayam and Cherikal very few applications for remission were received, and every care was taken, in granting the remissions, to protect the interests of Government.

The particulars of the remissions granted are as follow:—

	RS.	A.	P.
1. Cherikal	33	1	1
2. Kottayam	47	5	7
3. Kurumbranad	1,443	12	6
Total ...	1,524	3	2

Dry Lands.

Items.	Fasli 1285.			Fasli 1286.			Net. Increase.			Net. Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Modan	3,042	12	11	3,001	12	9	...	...	...	41	0	2
Ponam	12,121	1	1	15,317	4	7	3,196	3	6	...	...	...
Palliyal	665	2	8	785	12	2	120	9	6	...	...	...
Yelloo	892	8	4	570	2	0	...	...	...	322	6	4
Total ...	16,721	9	0	19,674	15	6	3,316	13	0	363	6	6
Net Increase ...	...			...			2,953	6	6	...		
Assessment at 6 Annas per acre	3,828	14	0	3,828	14	0	...			...		
Grand Total ...	20,550	7	0	23,503	13	6	2,953	6	6	...		

GARDEN LANDS.

Particulars of Increase.

	RS.	A.	P.
Assessment on new gardens	1,040	14	11
Do. on cowle lands	331	7	10
Do. on garden lands already assessed.	412	13	0
Do. on coffee lands	12	5	10
Remission resumed	42	8	10
Total ...	1,840	7	0

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Particulars of Decrease.

	RS.	A.	P.
Decrease of assessment on trees which have ceased bearing	114	8	9
Decrease of over-assessment	2	9	3
Do. do. on lands taken up for Government purposes ...	0	7	10
Decrease of over-assessment of shistom on escheat garden lands...	9	0	8
Assessment temporarily remitted...	61	8	9
Total ...	188	3	3
Net Increase ...	1,652	3	9
Net increase on account of wet, dry and garden lands	3,100	14	9

9. The Amshom Service Fund was credited as noted below :—

	RS.	A.	P.
Fasli 1285	4,748	11	11
„ 1286	4,618	2	7
Decrease ...	130	9	4

This decrease is due to the remissions granted this year in Kurumbranad Taluq on account of the failure of second crop.

10. There is a small increase of Rupees 197-14-4 in the land-cess, Local Fund, particulars of which are shown below:—

	RS.	A.	P.
Fasli 1285	31,491	15	6
„ 1286	31,689	13	10
Increase ...	197	14	4

11. In the following table the land revenue of the division for the last five years is shown. It will be observed from it that the revenue of the fasli was, in spite of the remissions, Rupees 6,511-12-3 above the average of the preceding five years :—

Fasli.	Cherikal.			Kottayam.			Kurumbranad.			Total		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1281	1,97,829	1	0	97,303	14	7	2,05,889	15	4	5,01,092	14	11
1282	1,98,764	2	10	99,259	2	7	2,06,849	2	6	5,04,872	7	11
1283	1,97,358	4	4	98,938	1	11	2,07,577	6	9	5,03,873	1	3
1284	1,98,368	8	5	99,800	15	4	2,08,717	11	1	5,06,887	2	10
1285	1,99,011	11	4	99,863	8	10	2,09,569	14	4	5,08,445	2	6
Total ...	9,91,401	11	11	4,95,165	11	3	10,38,604	2	0	25,25,171	9	2
Average ...	... ..			......			......			5,05,034	5	0
Fasli 1286 ...	......			......			......			5,11,546	1	3
Increase ...	......			......			...			6,511	12	3

12. The Abkari Farms were rented out for three years from Fasli 1285 at Rupees 1,05,800 a year. Two years have now elapsed since the new system was introduced, but it has not worked well owing to the extreme difficulty of suppressing illicit distillation. I need not discuss the subject here, as it will be reviewed in my Abkari report which is now under preparation.

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13. The following table exhibits the various items of revenue :—

Particulars.	Fasli 1285.			Fasli 1286.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue.												
Wet	2,63,209	8	6	2,61,704	13	0	...			1,504	11	6
Dry	20,550	7	0	23,503	13	6	2,953	6	6	...		
Garden	2,23,737	5	2	2,25,389	8	11	1,652	3	9	...		
Cannanore Karar	15,000	0	11	15,000	0	11	...			...		
Total ...	5,22,497	5	7	5,25,598	4	4	4,605	10	3	1,504	11	6
Inam Jodi	947	13	10	947	13	10	...			...		
Miscellaneous.												
Amshom Service Fund ...	4,748	11	11	4,618	2	7	...			130	9	4
Local Fund	31,491	15	6	31,689	13	10	197	14	4	...		
Abkari	1,05,871	6	4	1,05,871	6	4	..			...		
Grand Total ...	6,65,557	5	2	6,68,725	8	11	4,803	8	7	1,635	4	10
Net Increase ...	...			...			3,168	3	9	...		

14. The interest on the arrears amounted to Rupees 732-1-10 against Rupees 129-3-7 for the last fasli.

15. The total demand for the fasli under all heads was Rupees 6,68,725-8-11. Of this amount Rupees 6,45,789-13-8 was collected before the close of the fasli, leaving a balance uncollected of Rupees 22,935-11-3. Of this sum Rupees 15,000-0-11 represents the peishcush for the year due by Sultan Ali Rajah of Cannanore, and which, added to the sum of Rs. 74,426-4-11 due by him for the last five faslis, raises the total demand against him to Rupees 89,426-5-10 as follows :—

	RS.	A.	P.
Fasli 1281	14,426	1	3
„ 1282	15,000	0	11
„ 1283	15,000	0	11
„ 1284	15,000	0	11
„ 1285	15,000	0	11
„ 1286	15,000	0	11
Total ...	89,426	5	10

The collection of this heavy arrear is held over and will be adjusted under the terms of G.O., dated 18th May 1876, No. 281. Deducting the Arakel debt, there remains a balance of Rupees 7,935-10-4. Of this sum Rupees 123-12-2 belongs to the Cherikal Taluq, and has since been collected. Rupees 540-0-3 is the arrear due by Arriget Nair of Kurumbranad Taluq which will be deducted from the Malikhana allowance when next payable to him. There thus remains a balance of Rupees 7,271-13-11 which represents the Abkari arrears as noted below :—

Taluq.	Toddy.			Arrack.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Cherikal	295	2	4	2,274	11	7	2,569	13	11
Kottayam...	...			1,400	0	0	1,400	0	0
Kurumbranad	...			3,302	0	0	3,302	0	0
Total ...	295	2	4	6,976	11	7	7,271	13	11

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Steps are being taken to effect a speedy collection of this arrear. The arrears of Land Revenue and Abkari are all recoverable.

16. The village accounts were examined and were found to be neatly and correctly kept. I have been more than satisfied with the conduct of the Amshom officials, taking them as a body, though, of course, some of them had to be occasionally reprimanded and fined. The position of Amshom peons has been very trying during the hard times prevailing of late, and two Amshoms in the Cherikal Taluq are now without peons as no one can be forced to take the vacant appointments.

TELLICHERRY,
20th August 1877.

(Signed) D. BUICK,
Acting Sub-Collector.

Exd. H. French.

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